

REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
BOMBAY PRESIDENCY
INCLUDING
SIND
FOR THE YEAR 1879-80.

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No. 1769 OF 1880

FROM

LESTOCK REID, Esq.,
Commissioner, N. D.,

TO

JOHN NUGENT, Esq.,
Secretary to Government,
General Department, Bombay.

Poona, 8th November 1880.

SIR,

I have the honour to submit the Annual Report on the Administration of each Municipality in the several Districts of this Division for the year 1879-80

2. This report is somewhat late this year, but a skeleton form of report, drawn up by the Commissioner, S. D., in August last, having been adopted for the sake of uniformity throughout the three Divisions, the submission of the reports of the different municipalities, several of which had to be recast, was unavoidably delayed.

3. The total number of municipalities in the Northern Division is 34; of which three (3) are city and the rest town municipalities. No new municipalities were established, or any abolished, during the year under report. The first institution of this kind was established under Act XXVI. of 1850 in the Surat District, and the last in the town of Kurla in the Thána District, during the year 1879.

4. In the city municipalities, the chief Revenue, Police, Public Works, Medical and Educational Officers are appointed *ex-officio* members of the Corporation, and in town municipalities the Assistant Collector in charge of the taluka is the Vice-President, the Mamlatdar and Chief Constable the *ex-officio* members. The number of such officers is 151. The remaining members are nominated from the influential inhabitants of the city or town, in the proportion prescribed by the District Municipal Act, 1873. There are 411 non-official members. The proportion of Europeans is 84 to 478 Natives. In the town municipality of Thána the number of Commissioners was slightly in excess of the legal number, but two vacancies having occurred the opportunity was taken to correct this irregularity.

5. No difficulty has been experienced in obtaining qualified members to serve as Municipal Commissioners in the more advanced towns. The appointment is generally coveted and considered an honourable distinction. In some instances attendance has not been sufficiently regular, but the provisions of Section 7, clause 3 of the District Municipal Act, rendering non-attendance a disqualification for office, will hereafter be strictly enforced. As a rule, however, the members take a keen interest in municipal affairs.

6. The income is chiefly derived from octroi duties under the eight classes fixed by the Government of India, and, on a comparison with the receipts of the previous year, there is a considerable increase under each head. These satisfactory results are chiefly due to a general revival of trade owing to the favourable season and abundant harvest of the year under report. There is, however, a considerable falling off in the receipts from wheel-tax and tolls, and this is due to alterations in the schedules and to the discontinuance of the levy of tolls in certain municipalities, to which the conditions of the Government of India's order, directing that tolls should only be levied for the use of any quay, wharf, bridge, &c., did not apply.

Government of India No.
3004, dated 22nd October 1877.

7. The opening balances of the Division for the year under report amounted to Rs. 1,18,854 against Rs. 1,69,564 of the previous year. To this should be added the total income from all sources, which amounted to Rs. 8,11,114. Of this latter sum Rs. 4,09,972 or more than half is derived from octroi duties, which is levied in all municipalities except those of Godhra and Dohad in the Panch Maháls, and Bándra and Kurla in Thána. The next important source of income is the house-tax, which is levied only in the four municipal towns in Gujarát as per margin, and in all municipalities in Thána and Kolába, and realized nearly Rs. 59,000. Tolls, wheel-tax and halalkhor cess also contribute largely to municipal funds. This latter cess alone realized, in the two municipalities of Surat and Ahmedabad, the considerable sum of Rs. 77,507.

Kaira.
Broach.
Godhra.
Dohad,

8. The incidence of taxation per head of population ranges from 2 annas in Kurla to Rs. 1-15-10 in the city municipality of Ahmedabad, which is not excessive. But in the municipalities of Viramgám in Ahmedabad, Anklesvar in Broach, Rándar and Bulsár in Surat, and Roha Ashtmi in Kolába, the incidence is, comparatively speaking, rather high. In Viramgám and Anklesvar, also in Nadiád in Kaira, the incidence of octroi taxation alone is Rs. 1-5-11, 12 annas, and 11 as. 9 p., respectively, while excepting the three city municipalities of Ahmedabad, Broach and Surat, the incidence in the remaining municipalities is less than 8 annas, with the solitary exception of Rándar, where it is 9 annas. For the whole Division the average incidence of taxation per head of population is Rs. 1-3-3.

9. The Abstract of Form No. II. gives the different heads under which expenditure has been incurred during the year under report. The total amount for the Division is Rs. 7,02,326. The largest expenditure, or 18 per cent. of the annual income, is on account of conservancy and cleansing, which is a satisfactory feature. The expenditure on account of public works, such as roads, water-supply, buildings, drainage and other public improvements, amounted to 16 per cent. of the annual income, which is also satisfactory. The large sum of Rs. 38,485, on account of Police, is principally on account of the cost of the Punitive Police Post, consisting of 100 Foot and 10 Mounted men, established in the city of Surat under Government Resolution No. 2624, dated 27th April 1878.

9A. As the ordinary municipal establishments suffice to undertake the duty of the registration of vital statistics in several of the towns, the expenditure on that account is inconsiderable, and steps are being taken to make the practice of municipal registration general, as it is found that greater accuracy in the returns is obtained under this arrangement. Rs. 66,689 and Rs. 49,795 were spent on lighting and watering the public streets, which is little more than one-eighth the total municipal income. As regards the expenditure for lighting, it is, perhaps, capable of reduction, but, as regards the charges for watering, considering that there are so few metalled roads, the generality being constructed of burnt bricks, broken tiles and sand, which render constant moisture necessary to maintain them in order, the amount is not excessive. It is gratifying to observe that Rs. 37,366 or 22 per cent. were spent on dispensaries and vaccination, and Rs. 22,788 or 35 per cent. on education.

10. Taking each municipality individually, the expenditure on account of office establishments is highest in Jambusar, being 23 per cent. of the annual income. In Gogha it is 18 per cent., Kurla 15 per cent., Mahim 13 per cent., and

in the remaining municipalities it does not exceed 11 per cent. It is lowest in Thána and Kalyán, where it is only 2 per cent.

11. The percentage on account of collection establishment is extremely high in Modása, where it is 23 per cent. In Parántij it is 17 per cent., and in Bassein and Máhím 14 and 13 per cent. respectively, whereas it does not exceed 10 per cent. in the remaining municipalities.

12. In Modása, 35 per cent. of the municipal income is spent on lighting, 21 per cent. in Anklesvar, 19 per cent. in Dholka, Dhandhuka and Dohad, 15 per cent. in Kalyán, and 14 per cent. in Gogha, which is excessive. In other towns the expenditure on this account ranges from 2 to 12 per cent. or an average of 7 per cent.

13. The charge on account of watering is exceptionally high in Anklesvar, being 19 per cent. of the annual income. In Bulsár it is 11 per cent., and in the remaining towns it does not exceed 8 per cent., while in several towns the streets are not watered at all.

14. It is unmistakeably evident that there is much room for improvement in the directions above recorded and the subject is already engaging attention.

15. The balance at the close of the year 1879-80 was Rs. 2,27,642, which compares favourably with that of the previous year. It may be noted, however, that a large balance, amounting to over a lakh of rupees is being allowed to accumulate in Ahmedabad for the purpose of providing a pure water supply, which is very much needed.

16. I now proceed to review the different municipalities in detail.

1. Nadiád.	6. Dákor.	11. Surat.	17. During the course of my tour, I personally visited and inspected the municipalities as per margin.
2. Mehmabad.	7. Godhra.	12. Ránder	
3. Kaira.	8. Dohad.	13. Bulsár	
4. Ahmedabad.	9. Anklesvar.	14. Kelva Máhím.	
5. Kapadvanj	10. Broach.	15. Bassein.	

AHMEDABAD DISTRICT.

18. *Ahmedabad*.—This municipality is the largest institution of its kind in this Division, but is not popular, and the reason is not far to seek. There are two principal causes : 1st, the determined action of the municipality in closing deep well privies, and 2nd, the city survey. It is needless to enter into the question whether these privies should, or should not, have been closed: suffice it to say that the action of the Municipality has caused much inconvenience to the people, especially amongst those classes whose women are not allowed to appear in public. The houses in certain quarters being very closely packed together, surface privies, which are the only alternatives, have now been constructed on "Otlas" or raised platforms, which formerly served for social gatherings, or for lounging and recreation during evenings and mornings. The connection of the municipality with the city survey, which is a distinct department, is very intimate, as, no sooner are the exact boundaries of a road or a public thoroughfare defined, than the municipality have very zealously guarded their rights, and the slightest projection of even one stone for a door step is at once contested. Thus these two causes operate to make the municipality very unpopular with the people. In other respects the municipality is, and has been, doing a great deal of good which the people are not slow to acknowledge. No one, who knew what Ahmedabad was like, not many years ago, could be but struck with the wonderful improvements of late years. The excellence of its roads and its lighting, and the general cleanliness maintained, have contributed in no slight degree to the comfort and convenience of the inhabitants. The water-supply is certainly not sufficient, or as pure as it might be, but every effort has been made to render it, at least, as pure as possible. The water is pumped up from the river during the night, and passes from a settling into a filtering and finally into collecting reservoirs, before it is conveyed through pipes to the distributing hydrants in different parts of the city. There is no doubt that it is not sufficient in quantity, and a water-supply scheme is being matured.

19. The municipality have to maintain 30 miles of road, and the street lamps number 1,385.

20. The expenditure incurred on watering and lighting is Rs. 19,774 and Rs. 12,885, respectively, and is between Rs. 4,000 to Rs. 5,000 less under each head than in the previous year. This reduction is a step in the right direction.

21. I have already mentioned the cleanliness of the town generally, but I wish more particularly to speak with regard to the "poles" or courts, several of which I visited and found to be shockingly filthy, while others had the appearance of having been recently cleaned. These "poles" are not cleaned every day and this no doubt accounts for some being found in a very filthy state; but the fact that so much filth accumulates in one day proves, I think, that cleaning on alternate days does not suit. Many of these courts had the appearance of being freely squatted over, and when it is found that 2,328 deep well privies were closed during the year, it is easy to account for this free squatting, especially in quarters inhabited by "Purdaposh" women. There are still 795 deep well privies, and it was expected that by the close of the year all these would be closed.

22. The people complained of the trap door privies being cleaned between 7 and 10 o'clock in the morning. The cleansing should be over by 5 a. m.

23. The reforms proposed by my predecessor Mr. Erskine, in the working of the Health Department, have, since the close of the year under report, been carried out.

24. The late Health Officer urged that there are no municipal carts for conveyance of night-soil or urine and water from privies to the depôts outside the town, or for removal of rubbish or sweepings; that there are no pans in public latrines for the night-soil; that more public latrines, with these improvements are needed, and that manure depôts are not in suitable localities. There is no doubt that these wants should be supplied at once, but it is merely a question of funds, and as the halálkhor receipts are not entirely spent in connection with privies, but a portion is devoted to road cleaning, I have directed immediate attention to be paid to this matter.

25. The quantity of night-soil conveyed outside the city to the depôts is estimated at 8,476 tons, which gives 23 tons per diem, or $7\frac{1}{2}$ ounces per head of population. In European countries $2\frac{1}{2}$ or 3 ounces per head is calculated; in Bombay $11\frac{1}{2}$ ounces, so that Ahmedabad shows that all the filth is removed outside the city.

26. The town sweepings are removed to the depôts by two contractors, who have the city divided between them. The quantity of rubbish removed is computed at 21,454 tons. Some portion of this is reduced to ashes for the process of desiccation of night-soil, and the rest is utilised in making approaches to the depôts and filling up hollows and inequalities outside the city. Rs. 1,542-13-2 were realized by the sale of night-soil and bones during the year 1878-79.

27. From personal enquiry I am convinced of the practicability of laying down tramways in this city which would immensely facilitate the removal of the night-soil. I would have pressed this subject on the municipality, but the water-supply scheme, which is of paramount importance, is now engaging attention and will, for the present, require all the funds at their disposal.

28. The rate of mortality has risen from 48.94 per mille to 70.58, and is chiefly due to the prevalence of fever caused by excessive moisture from the heavy rains. The registration of births and deaths is under the management of the municipality, as it should be in all municipal towns. Government have commended the accuracy with which the Ahmedabad returns are kept, and the example set to other municipalities will, it is hoped, be followed.

29. *Dholka*.—The Vice-President's report shows that the municipal administration of this old and once important town has been hitherto neglected. It has just been rescued from a most scandalous state of inefficiency and mismanagement. The energetic action of the Vice-President, Mr. Crawford, will doubtless bring about good results in next year's report. In the meantime it may be noted that a sewerage system has been introduced since the close of the year under report.

30. *Dhandhuka*.—The report calls for little comment. The water-supply appears to be abundant and the sanitary state of the town is good. Latrines are provided for women, but there are none apparently for men. In an open country like Dhandhuka free squatting in the fields is, perhaps, better than confined areas set apart for purposes of nature, but the evil of the practice is that the people do not go far enough and are only too ready to avail themselves of any cover near the town walls.

31. *Gogha*.—This little sea-port town will soon sink into comparative insignificance if not into obscurity, on the opening of the Káthiáwár State Railway, which will raise the port of Bhávnagar into importance. The question of maintaining a municipality under these circumstances will have to be considered. As pointed out by the Vice-President, its principal source of income is from a duty of 1 per cent. *ad valorem* on certain imports, and, as trade is diverted from its port, the income will be considerably reduced. It is difficult to substitute any other kind of taxation, and under the peculiar circumstances of Gogha, a house-tax cannot be resorted to. But as the Vice-President writes the town is easy to keep clean, and as a little money and a little care can effect much, it is hoped that the municipality will be kept up. The closing of the latrines for men is a step in the right direction, as no better place than the sea-shore to the north of the town could be found.

32. *Viramgám*.—The report calls for no remark. The municipality is represented to be working very satisfactorily.

33. *Parántij*.—The municipality appears to be very badly managed, its conservancy is entirely neglected, and no steps have been taken to provide latrines. The town, as described by the Vice-President, affords unfortunately too much cover for the people to seek the open fields for purposes of nature. The Vice-President does not, however, recommend energetic conservancy for this town, for fear that it would poison the lake, but there can be no danger from a complete system of latrines and night-soil depôts, and as funds are available, conservancy must be taken in hand and improved.

34. *Modása*.—The municipality is described as being very badly managed, and, a burden to the people. It is in a distant out-of-the-way corner of the district, surrounded by foreign territory, and cannot be frequently visited.

35. The octroi duty levied on the traffic which passes through the town is really more of the nature of a transit duty. The present income is only a little over Rs. 2,000, and too small for any real improvements. I have lately sanctioned the introduction of a house-tax with a view to improve the funds. If it fails in setting matters right, it would be better to abolish the municipality altogether.

KAIRA DISTRICT.

36. *Kaira*.—Last year my predecessor brought to notice the insanitary state of the environs of the town, the nálas and open spaces round it being evidently places of common resort for purposes of nature. I am glad to say that there is a great improvement in this respect. A latrine has already been constructed and will be followed by others.

37. Much good has resulted from a trained Sanitary Inspector having been obtained as Secretary.

38. The encroachment of the river on the north of the town should be a matter of anxiety to the municipality, but it is not referred to by the President in his report.

39. *Nadiád*.—On the whole, the affairs of this municipality appear to be fairly managed, but there is considerable room for improvement. There are only four latrines in the town which belong to private parties. Public latrines and urinals inside the town are crying wants. There are hedge-bound enclosures outside the town gates, which serve as latrines, but the trench system has not been introduced. There is no privacy, and free squatting makes proper scavenging impossible.

40. There appears to be a practice in this town of accumulating manure in heaps just outside the doors of houses, and carting them out during the monsoons to the fields. This should not be permitted. Open spaces outside the town should be assigned for manure heaps.

41. The filthiest part of the town is the "Chámbar's" quarters. The tannery there should be removed to a distance from the town.

42. There is a large and commodious dispensary in this town. Government contribute Rs. 1,040 towards its maintenance, and the annual cost amounts to Rs. 2,875. The average daily attendance amounted to 135. Some complaints appear to have been made against the Hospital Assistant which, on enquiry by the Dispensary Committee, were not substantiated. The Hospital Assistant has already been 12 years here, and it is time he should be removed to some other charge.

43. *Mehmadabad*.—The dispensary is in a small building, which was erected in memory of a Pársi lady of Bombay. It has no accommodation for the Hospital Staff and a detached building in front affords accommodation for four male in-patients. Government contribute Rs. 580, and the Local Funds Rs. 1,000, the expenditure in excess being borne by the municipality. The total expenditure during the past year amounted to Rs. 1,743. The Dispensary Committee are regular in their visits. The attendance is on the increase, the daily average being 114 against 96 the previous year.

44. Very much cannot be expected from this municipality, but by judicious management much may be done little by little. What this town was before I cannot of course say, never having visited it, but certainly there is room for great improvement. The conservancy of the town within the walls, I may say, is fairly attended to, but there was unmistakeable evidence of recent exertion to improve its conservancy, prompted probably in anticipation of my visit. Outside the town walls, however, there is a good deal of promiscuous squatting and the sites for the latrine enclosures have been badly selected, especially the one near the Nadiád gate, which is almost under the town walls. The state in which they are maintained is simply disgraceful. It is admitted that they are not cleaned daily, but all efforts to keep them clean must be futile so long as they continue to be also the depository for manure heaps and town sweepings. It is wonderful to find latrines and manure yards combined. The spot too being covered over with young Bábul trees, the sun does not act as a deodorizer, and the result is that the stench is overpowering.

45. An attempt was made to introduce the trench system, but was soon abandoned, as the people refused to make use of the latrines. On enquiry it appeared that the principle of the trench system was not properly understood, and having been fully explained, another trial will be made.

46. *Kapadjanj*.—The conservancy arrangements here are rather curious. The "Molahs" (courts) are supposed to be kept clean by arrangement with the inhabitants of each of these quarters, the municipality undertaking to look only after the public thoroughfares and bye-lanes. These are, no doubt, fairly clean, but the arrangement above adverted to is not a good one, especially as it is practically under no supervision.

47. There are only two latrine enclosures outside the town, which, I was given to understand, are cleaned once a month! The people squat all round the town and particularly make use of the river bank below the Travellers' Bungalow.

48. A good deal is spent at present on lighting, and this expenditure must be reduced so as to provide more latrines and better conservancy arrangements. There are no latrines inside the town, and with a walled town, the gates of which are closed at nights, it may well be imagined that the conservancy arrangements must be very good to be successful. The expenditure is not judiciously incurred: for instance, a pit dug for town sweepings cost Rs. 111.

49. *Dákor*.—The municipality here appears to have been established principally on account of the large crowds of pilgrims who repair to the shrine of Bahubodhi Maharáj at every new and full moon. The enormous influx of people,

averaging 4,000 @ 5,000 every fortnight, and at least 100,000 once in the year, would render conservancy at any time a difficult matter, but it is satisfactory to notice that the town was fairly clean, the roads in good order, and every thing showed that the municipality was carefully managed. The sanitary arrangements were better than might have been expected. Sites have been allotted for purposes of nature outside the town in convenient places and urinals, and dust-bins have been freely distributed about the town, while scavenging is well attended to.

PANCH MAHA'LS.

50. *Godhra*.—The income of this municipality, which was established only in 1876, is mainly derived from a house-tax. No octroi duties are levied.

51. There is really no conservancy, as the sweepers employed by the municipality merely sweep up the streets and thoroughfares, and there are no latrines, the banks of the river being principally resorted to. But with its small funds much cannot be expected. The rates of house-tax have been recently raised.

52. A road skirting the town is in course of construction which, when completed, will be a great benefit, as it will divert the traffic between Dohad and the Pali Railway Station, which now passes through the town and causes great obstruction.

53. The lighting is perhaps insufficient, but must remain so until the sanitary wants of the town have been supplied.

54. *Dohad*.—This municipality is similar to Godhra in its constitution, and the same remarks apply.

55. There are no latrines provided inside or outside the town, but it is proposed to make enclosures with high hedges, as at Nadiád, for purposes of nature, and have trenches dug, the excreta being removed to appointed depôts. The drainage seems to be very bad, the gutters or side-drains appear to concentrate in the centre of the town, which must be overflowed during the monsoon. The matter has attracted the attention of the municipality, and it is proposed to construct a main drain to carry away the water and drain the town.

56. There is a large tank near the town which, with a small annual outlay, would secure an abundant pure water-supply.

BROACH DISTRICT.

57. *Broach*.—This is a most picturesque but most filthy town. The defects in its sanitary arrangements are, however, due principally to its natural position, perched as it is on a hillock with precipitous slopes covered with prickly-pear, &c. The houses are huddled together without any attempt at order or regularity, and their disposition renders anything like a perfect system of conservancy well nigh impossible.

58. Much, however, has been done in the way of improvement, but the funds are only sufficient to allow of little by little being done at a time. I visited the localities in which certain improvements are to be made, for which a loan of Rs. 1,70,000 has been applied for by the Corporation. In this sum is included a sum of Rs. 1,20,000 for widening, metalling and paving certain roads and constructing latrines. The loan is very much wanted, as, in all these respects, the town is much behind the times.

59. *Anklesvar*.—The levy of tolls was abolished from the 7th September 1879, and other taxes, estimated to yield about Rs. 9,900, were substituted. The average annual yield from tolls was Rs. 8,800, and Rs. 4,044 only having been realized during the year 1878-79, owing to the falling off in the traffic consequent on the bad season, the large municipal balance of Rs. 6,233 on the 1st April 1878 was reduced to Rs. 2,552. This is a matter for regret, as this fund was being accumulated for providing a suitable building for the dispensary which at present is in a hired house, the situation of which is extremely bad and the accommodation it affords is also limited and unsuitable.

60. The large expenditure on account of watering and lighting is not at all justifiable and should be reduced to at least one-fourth.

61. The novel arrangement for watering streets here exists of collecting water in large iron tanks raised on wooden posts in different parts of the town, which are supposed to be always kept full by a contractor, who is much too highly paid. The municipal income amounts to nearly Rs. 10,000, of which $\frac{1}{5}$ th was spent on lighting, which is not at all satisfactory.

62. The town may be said to be fairly clean. There are no latrines either inside or outside the town, but there are several private privies which are kept clean by the owners. This arrangement is not desirable and it would be well if the municipality would undertake the duty of keeping these privies clean, a light halálkhor cess being levied to meet the expense. Latrine enclosures should also be provided in convenient localities, as there is a good deal of promiscuous squatting round the out-skirts of the town. At present two nálas or water-courses, skirting the town, supply the convenience of the population.

63. *Jambusar*.—From the description given in Chapter VII. of the Vice-President's report it appears that the sanitary condition of the town is altogether neglected. In a large and over-crowded town like Jambusar, this is much to be regretted. There are no latrines or enclosures provided, either inside or outside the town, and, while the present condition of things lasts, no expenditure whatever should be incurred on lighting and watering the streets. If funds are still found insufficient a house-tax might be introduced with advantage. The subject has apparently attracted attention, and it is to be hoped energetic steps will be taken by the President and Vice-President to improve matters.

SURAT DISTRICT.

64. *Surat*.—The gradual decline of the prosperity of this once wealthy and populous city has left an air of decay and mouldiness about it and its environs, which render the improvements, which have of late years been effected, less striking than they really are. It can boast of some handsome public buildings, a clock tower and a people's park, and it has 17 miles of made roads including 7 miles of metalled roads within its limits. There is one blot, however, which cannot be overlooked.

The large number of private privies, in a more or less disgraceful state of repair in all parts of the city, could not but attract attention. The majority of these are conspicuously located and, being generally in the last stage of dilapidation, there is hardly any privacy for the squatter inside. They are not, as in Ahmedabad and other municipal towns, built on the "Otlas," nor do they adjoin houses, but are distinct constructions placed within a few yards of the building and very much resemble sentry boxes. If they were maintained in perfect order and were thoroughly cleansed, they would, no doubt, be preferable to the otlaprivies of other cities, but no care is taken to keep them in repair, and they stand an outrage on decency.

65. It was surprising that there should be so many private privies belonging to people who do not object to use public latrines, which are within easy distance from their houses, but the manner of levying the halálkhor cess is clearly in fault. The maximum rate leviable under the Rules is Rs. 3 per annum, instead of which one uniform rate of Re. 1-8-0 only is levied from rich and poor alike, and there is no inducement to forego the luxury of a private privy at their doors. If private privies were highly taxed, and there is no reason why they should not be, there would soon be an end of this crying nuisance.

66. Government are aware that a change has been recently made in the municipal management at Ahmedabad which it seems desirable should be introduced here. At Ahmedabad the entire charge of the Health Department, which includes conservancy and scavenging and the collection of the halálkhor cess, was under the Health Officer. His connection with the receipt and disbursement of large sums of monies was considered objectionable, and the duty has recently been transferred to the Secretary. The same system should be followed in Surat,

where the Health Officer, who is called Sanitary Inspector, has charge only of the conservancy (bhangi) department, the scavenging or road cleaning department being under the Secretary. From his position and the necessity for his going the rounds of the city more frequently than the Secretary, the Sanitary Inspector has greater opportunities of not only discovering nuisances but of supervising the establishment. The Secretary has to attend to his office work, supervise the collection department, the lighting and watering of the streets, attend the meetings of the Managing Committee, &c., and besides, he is also the Engineer of the Corporation. He can thus hardly have time to look after the road cleaning and scavenging department also, and there is no reason why the services of a trained European (the present Sanitary Inspector), which can be utilized, should not be availed of.

67. The Sanitary Inspector is also hampered with a Sanitary Sub-Committee, who issue all notices for the repair and alteration of privies. This power should rest with the Sanitary Inspector, subject to the general control and direction of the Sanitary Sub-Committee, if one is required. There is no such Committee at Ahmedabad.

68. The sanitary state of the city is, no doubt, fairly attended to, but I noticed in a few instances standing nuisances which should not have been allowed, as, for instance, the refuse-water from the Gulam Baba Mill is allowed to run just below the city walls and to form a stagnant pool. It appears that the Mill owner has obtained permission to allow the water to run out, but, as no provision has been made for drainage, the permission involves an abominable nuisance.

69. The night-soil depôt is not so well managed as at Ahmedabad, but there is apparently a ready sale of night-soil which is deodorized with burnt ashes.

70. The want of good water-supply is very much felt, and the project which has been matured is estimated to cost about 4 lakhs, but there is a large balance on account of the loan for the Tápti Bridge still to be paid off, and for some years the question of an improved water-supply as well as of a similar important work, viz., drainage, must lie over.

71. *Ránder*.—In this municipality the Executive Commissioner appointed for the quarter receives a fee of Rs. 25. This is unusual.

72. This town which lies on the opposite bank of the Tápti has been connected with Surat by the Hope Bridge.

73. The road from the town to the bridge, which is about $1\frac{1}{2}$ miles in length, is watered at the expense of the municipality, but as it is beyond municipal limits sanction under Section 23 of the Act should have been obtained. This does not appear to have been done and the President's attention has been drawn to the matter.

74. The conservancy of the town is fairly well attended to, but more latrines are required. There are at present three latrines with 60 seats, but these are not sufficient.

75. It seems strange that, while there is a demand for night-soil manure in Surat, there is no consumption of it at Ránder, where it is buried in pits in appointed localities.

76. The dispensary building at this town is centrally situated, and when I visited it, I found the Hospital Assistant absent at a village some miles distant on a visit to a patient. It was afterwards represented to me that he was frequently absent, and the matter having been brought to the notice of the medical authorities, the Hospital Assistant was transferred to another charge.

77. The state of the roads inside the town is not creditable. In fact there are no roads, and no attention has been given to this important matter. The

high road from Surat to Olpád, which skirts the town, is the only piece of made road about it.

78. *Bulsár*.—This is a thriving little municipality. The conservancy of the town is carefully attended to. There are six latrines, having sixteen seats each; 125 private open privies and 40 deep well privies. A halálkhor cess has lately been introduced as also a house-tax, and there seems a laudable desire to do away with all octroi duties.

79. The dispensary, which is under the charge of an Assistant Surgeon, is well situated, and all its arrangements excellent. The institution is popular and much good is being done.

79A. *Mándvi*.—The report calls for no remark, except that the municipal administration of this small and secluded town is well conducted. Ten per cent. of its annual income is spent on office establishments and 13 per cent. on collection establishment which, comparatively speaking, is high.

THÁNA DISTRICT.

Thána.
Bándra.
Kurla.
Bassein.

Máhim.
Bhiwndi.
Uran.

80. As the remarks of the President with regard to the municipalities noted in the margin refer to the report in the old form, extracts will be embodied in my review of each municipality.

81. *Thána*.—This town has always had an unenviable reputation for its unhealthiness and insanitary condition, but the municipality has, of late years, creditably exerted itself to remove this reproach.

82. The reclamation, referred to by the Vice-President at the close of para. 1, Chapter IX. of his report, is a work which will tend greatly to improve the general health of the town, as the site in question was a pestilent swamp and is now skirted by a bund which serves not only to keep the tides out but forms a good road, and the swamp itself is fast being reclaimed.

83. The town has long suffered from the want of a pure water-supply, but a project for bringing in water from the Pokran springs in the neighbouring hills has been sanctioned at an estimated cost of Rs. 74,442, and the work will be undertaken this season. Owing to its proximity and connection by rail, Thána is rapidly becoming a suburb of Bombay, and any improvements in the direction above indicated will doubtless prove attractive.

84. The President observes—

“The principal sources of the municipality’s assets are toll, octroi duties, house-tax and halálkhor cess. The octroi duties are levied on eight different articles, of which one is tobacco, which yielded Rs. 1,894-10-11; three are articles of food or drink for men or animals, the duty on which amounted to Rs. 1,440-11-10; two are building materials from which an income of Rs. 302-7-6 is derived. The other two articles are firewood and gunpowder, which brought in a total of Rs. 364-0-1.

“The largest of the items of expenditure is that of conservancy, amounting to Rs. 5,979 on account of pay of scavengers, bhangis, and employment of carts and bullocks for carting of the town-sweepings. The charges for bhangis, &c., seem to nearly equal or perhaps exceed the collection from halálkhor cess.

“The municipality has constructed a bund along the edge of the creek behind the Mámlatdár’s kacheri which, while reclaiming some 30 or 40 acres from salt water, shuts out the ordure of the large public latrines and prevents it being washed up and deposited on the marshy ground by the tidal water. The sum of Rs. 1,446-7-5 appears to be the expenditure incurred during the year under report. The actual entire expenditure laid out to complete the reclamation was Rs. 3,245-11-8, of which Rs. 2,500 was contributed by the Local Funds. No other work worthy of mention was executed.

“The town sadly wants a supply of good drinking water—a project which has been the subject of agitation from time to time in the course of the last 34 years and was as frequently abandoned on account of want of funds or other causes after a great expenditure had been incurred. The only source of water is the sea, and the disappointment of the townspeople

The subject has now at last been satisfactorily concluded by the Government Resolution No. c. w.-35—250 of the 25th June 1880, sanctioning a small scheme at the cost of Rs. 74,442 for supply of water from the Pokran spring, and the work will be put in hand immediately the season opens, the piping from England having been already ordered.

“Much has lately been done towards improving the sanitary condition so strongly animadverted on by the late Commissioner, Mr. Erskine, and as forcibly impressed on the attention of the Corporation by Government. There is, however, still room for improvement and attention is still given to the subject.

“A want of harmony on the part of the Commissioners in conducting the municipal affairs and difficulty experienced in forming quorums necessitated the passing of amended rules for the municipality which provide for the appointment of an Executive Commissioner in the place of the present Managing Committee.”

85. *Bándra*.—This is the fourth year of the existence of this municipality. The town owes its importance to its vicinity to Bombay and is much visited by Europeans and Pársis. No town duties whatever are levied, the income being mainly derived from house and boat-taxes. Being admirably situated in respect to the sea breeze, it is a very healthy town, and its sanitary condition is, on the whole, satisfactory.

86. There is a want of pure water which it is proposed to obtain by an extension of the present Vehár water-supply as soon as funds are available.

87. The President observes that—

“He is glad to find that Mr. Bullock, the Chairman, consented to continue in office during the year. In him the municipality would lose an energetic, intelligent, and able Chairman, and much of the success with which the municipal affairs are conducted the President has no hesitation in saying is due to him.”

88. *Kurla*.—The establishment of this municipality was sanctioned in the latter end of 1877, but it was not actually brought into operation until the latter end of 1879, and the report therefore merely comprises a few months of the year to which it relates. It has only a floating population of about 7,000 souls, nearly half of which are the employés of the mills to which Kurla really owes its importance, if not existence. The municipality has been established, as it has always been a source of danger to Bombay having on several occasions been visited by cholera.

89. The President remarks—

“The noticeable feature in the rules of the government of this institution is that unlike the other municipalities in the district the Kurla Municipality has an Executive Commissioner and not a Managing Committee. Mr. Erskine, the late Commissioner, N. D., strongly advocated the system of having an Executive Commissioner in preference to a Managing Committee recommended by the late Acting Collectors, Messrs. Jervoise and Nairne, and he wrote highly of its efficient working in Gujarát.

“When the President took charge of the district he found the question was not finally settled, and having had ample experience of the impossibility of working a Managing Committee who rarely met owing to press of their private work, and when they did, rarely concurred in what was to be done on the pettiest point, he had an Executive Commissioner appointed in the new Kurla Municipality established during the year, and Mr. Ebdon speaks well of its working.

“The chief items of taxation are the house-tax, and the tax on working spindles in the Kurla mills. The total receipts for the latter half of the year under report, when the municipality was brought into working order, amounted to Rs. 1,143-11-8, of which Rs. 941-11-8 were derived from the two items just mentioned.”

90. *Bassein*.—This municipality has been in existence for over 16 years. It includes within its limits many gardens and fields lying between the villages of Bassein and Pápdí, which are about a mile and a half distant from each other, but are connected by a succession of houses or “wádís.” There is really no conservancy in this town, for, beyond sweeping the streets and thoroughfares, nothing else is done, and even the side drains, which in some places are one or two feet deep, are only cleared of the rubbish once a year. That part of the town which is occupied by the Kolis or fishermen is extremely filthy. There are

no latrines, and the people resort to the swamps or the creek, and, as the tides generally reach these places, there is little nuisance created.

91 There is a large importation of molasses at certain seasons. These are kept in bond and exported some time after, but as refunds are only granted if exportation takes place within a month, the tax on this commodity is really a transit duty. The matter is under consideration.

92. The President writes—

“The system of departmental collection of octroi duties and tolls appears from the Vice-President's report to be financially disadvantageous. The establishment employed for the collection of these dues cost Rs. 972-14-6, in return for which the municipality received an increase of only Rs 293-15-3 in octroi duties, while in tolls there was a loss of Rs 43-11-3 compared with the preceding year.

“There is a large outstanding balance (Rs 2,492-8-3) which should be recovered at an early date. The reason of this large amount being outstanding has been partly explained by the fact that it has been customary to collect house-tax after the close of the year for which it is due. The balance on this account is stated to be Rs. 1,533.”

93 *Máhim* —The town is well situated, but is crowded with gardens, and consequently there being a great deal of vegetation, it is most unhealthy for a great part of the year. The town is, it may be said, one long street. The income of the municipality is so small that improvements can only be effected gradually. The charges for collection are very high and the President's attention has been drawn to the matter.

94. The President remarks—

“The income of this municipality appears to be a small one barely sufficient to meet current charges. During the year under report the expenditure, amounting to Rs 2,727-1-5, exceeded by Rs. 149-9-2 the receipts amounting to Rs 2,577-8-3 which include Rs 173-6-6 realized as demands on account of former years for house and boat-taxes. The excess was apparently met from the opening balance on the 1st of April 1879, amounting to Rs 579-7-8

“As in the case of the Bassein Municipality the departmental collection of the octroi duties seems to have been worked at a loss. The establishment employed for the collection of such cost Rs 354-10-1, against which should be set off a sum of Rs 97-12-2, being an increase in liquor-tax. In all octroi duties on other articles there was a decrease of Rs 90-14-11. I simply mention this as a financial result the advantages of the system of direct collection introduced under the orders of the Government of India no doubt outweigh any financial disadvantage

“Considering the limited ways and means of the municipality, the expenditure on the different objects appears to have been fairly regulated and the municipality to do the best they can with their small income. The item of the establishment is apparently too large for their scanty receipts.”

95. *Bhiwandi*.—The report calls for little comment. The large outstanding balances have been satisfactorily explained by the Vice-President, but it appears that the practice of making the collections at the end of the year does not work well and must be abandoned.

96. The President remarks—

“The important items of revenue in a financial point of view are house-tax and toll.

“The expenditure on lighting, conservancy and cleaning, and construction and maintenance of roads, the essential objects of a Municipal Government, appears to have been liberal enough, it being respectively Rs 792-3-3, Rs. 2,099-8-2, and Rs. 1,595-13-11, and more will possibly be done in this direction when the municipality is freed in a few months hence from the debt or Government loan of Rs 15,000 obtained in aid of the construction of the Waralla water-supply project, and towards the liquidation of which the municipality annually pays a sum of Rs. 2,000. The history of this project will be found in a printed memorandum issued under Government memorandum No. 780 of the 13th March 1875, General Department. The total cost of the work, which was commenced in 1872-73 under the supervision of the Public Works Department and finished in July 1874, was Rs. 36,890-4-4.”

97. *Uran*.—The municipal limits comprise the two small towns of Uran and Karanja, both of which owe their importance to the large manufactures of liquor and salt.

98. The President observes—

“The only octroi duties levied in this municipality are those on tobacco, liquor, mhowra flowers, and date. The last two articles are imported for manufacture of liquor at the Uran distilleries. The revenue from the octrois amounted to Rs. 4,715-13-9 (of which a sum of Rs. 3,279-4-10 was derived from mhowra flowers).”

99. *Kalyán and Panvel*.—The reports have not been submitted in the new form owing to the records of the Panvel Municipality having been recently destroyed by the secretary, who was prosecuted and punished. The accounts of the Panvel Municipality have also not been tabulated for the several years for which data is required. The reports as received are, however, appended with the remarks of the President.

KOLA'BA DISTRICT.

100. *Alibág*.—The municipality is really crippled for want of funds and the failure of the water-works will further encumber it. It would be a pity, after the expenditure of Rs. 40,000 on these water-works, not to utilize them, and the only means of doing so is by the substitution of iron piping for the earthenware ones, which have been found unsuitable. The cost is estimated at about Rs. 11,000, and unless Government assist the municipality with a loan and the Local Funds contribute an equal amount, the project must be abandoned. This is not the place to discuss the matter, but it is hoped the municipality will be able to lay before Government a properly matured scheme before long.

101. It is probable that the healthiness of the town is, as pointed out by the President, due in a great measure to the situation of the town on the sea-coast and the advantages of the sea breeze, as conservancy appears to be entirely neglected, at least so far as the cleanliness of the latrines, which are situated all around the town, is concerned. The delay in substituting revised taxation is due to the municipality not having in the first instance published the notification required by Section 21 of the Municipal Act. This has now been done, and the revised schedule of taxation has been put in force since the date of the President's report.

102. *Roha Ashtmi*.—This is a very small municipality, and, notwithstanding the limited funds at its disposal, is doing excellent work. The want of water is very severely felt in the hot weather, as nearly all the wells are dry and drinking water is procured with the greatest difficulty. At times it has been found necessary to mount a guard over the only two or three sources of supply. A water-supply project has been deferred for want of funds which, however, it is hoped, will become available in a short time.

103. *Mahád*.—The report calls for little remark. It appears that owing to the want of funds to maintain a sufficient establishment the latrines are not used. The water-supply scheme, referred to by the President, must, I am afraid, be shelved for an indefinite time, for, with the hand-to-mouth existence common to the municipalities in Kolába, there are no hopes whatever of any costly scheme being undertaken.

104. *Pen*.—There is a considerable traffic between the Deccan and the sea-coast, the carts coming down the gháts bringing tobacco, molasses, pepper, onions, &c., and taking back salt and rice. This traffic, which passes through the town along the Kampoli road, is not taxed for municipal purposes. The conservancy of the town is apparently fairly attended to, but, as the Vice-President points out, there is room for improvement. The water-supply is good and plentiful, and it would, no doubt, be a great convenience to the inhabitants to have it distributed throughout the town. The earthenware pipes used for bringing the water to the town from the reservoir appear to have proved more successful than at Alibág.

District.	Number.	Name of Municipal Town.	Population as per Census of 1872.	Gross Annual Income, 1879-80.	Gross Expenditure, 1879 80.
1	2	3	4	5	6
				Rs. a. p.	Rs. a. p.
Ahmed nagar.	1	Ahmednagar City	32,841	51,056 5 5	50,587 3 3
	2	Bhingár	4,864	2,384 6 9	3,627 15 8
	3	Sangamner	9,030	6,316 9 3	7,201 11 0
		Total ...	46,735	59,757 5 5	61,416 13 11
Khándeah.	4	Jalgaon	8,406	18,833 6 6	18,498 9 6
	5	Varangaon	4,018	2,386 0 9	2,010 4 6
	6	Erandol	10,356	4,354 8 0	3,680 10 3
	7	Dharangaon	11,691	4,383 6 5	5,006 3 9
	8	Amalner	6,968	2,249 3 1	3,165 12 7
	9	Párola	11,436	3,826 10 5	6,365 12 6
	10	Bhadgaon	5,474	2,093 4 0	2,735 3 3
	11	Máheji	2,151	1,183 2 3	1,167 6 3
	12	Songir	4,618	2,072 1 4	1,461 10 3
	13	Prakásha	3,590	1,549 11 9	1,623 5 2
	14	Sháháda	4,818	3,243 10 10	2,164 14 6
	15	Nandurbár	7,204	4,096 4 6	3,633 4 3
	16	Taloda	4,723	2,968 10 11	1,382 8 6
	17	Dhulia	12,489	23,582 3 3	19,118 0 10
Násik.	18	Sindkheda	4,501	1,881 3 6	1,816 5 0
	19	Betávad	3,040	1,239 6 3	1,069 9 0
	20	Shirpur	5,944	4,203 0 9	3,279 13 6
	21	Chopda	13,699	3,561 5 1	3,558 2 0
		Total ...	125,126	87,777 3 6	81,737 7 7
	22	Násik	22,436	41,335 11 0	36,836 4 11
	23	Trimbak	3,161	1,782 14 3	1,886 12 11
	24	Sinnar	9,153	1,379 0 3	1,586 4 4
	25	Igatpuri	4,950	2,776 5 5	1,866 2 8
	26	Yeola	17,461	11,279 2 10	10,301 8 5
	27	Málegaon	9,701	8,318 1 0	11,321 15 2
		Total ...	66,862	66,871 2 9	63,799 0 5
Poona.	28	Poona City	90,436	1,71,619 1 5	1,73,174 0 7
	29	Indápur	6,020	1,715 12 2	1,706 6 3
	30	Báramati	4,975	5,300 3 9	4,732 10 6
	31	Sásvad	6,416	2,393 11 11	2,624 3 4
	32	Jejuri	2,660	2,794 10 0	2,714 9 1
	33	Sirúr	5,325	4,391 4 4	4,292 7 0
	34	Talegaon, Dhamdhera	4,428	1,243 2 3	1,241 2 1
	35	Junnar	10,298	4,655 2 0	3,682 1 3
	36	Talegaon, Dábháda	5,040	2,456 14 0	2,246 14 9
	37	Khed	6,446	1,276 6 8	964 4 4
	38	A'landi	1,624	2,619 2 6	2,614 0 11
	39	Lonávli	2,324	698 1 0	746 11 3
		Total ...	145,992	2,01,165 8 0	2,00,739 7 4
Sátára.	40	Karád	10,043	5,429 6 2	5,026 2 4
	41	Vita	3,826	454 11 9	554 5 6
	42	Sátára	23,903	36,135 2 10	26,913 1 5
	43	Rahimatpur	6,306	1,378 2 5	1,455 11 9
	44	Wái	11,893	5,986 7 8	6,309 7 4
	45	Málcolm Peth	2,759	12,602 2 11	14,114 6 10
	46	Islámpur	8,368	2,689 12 11	2,610 3 6
	47	Tásgaon	10,528	6,475 6 5	6,606 9 2
	48	Ashta	9,136	886 3 6	591 4 2
	49	Pusesávli	2,444	1,077 2 5	1,702 10 10
	50	Máyni	2,814	429 11 4	339 3 6
	51	Mhasvad	5,647	2,223 5 9	2,003 13 10
	52	Shingnápur	1,500	1,880 0 9	2,356 0 7
		Total ...	99,167	77,647 12 10	70,588 0 9

District.	Num-ber.	Name of Municipal Town.	Population as per Census of 1872.	Gross Annual Income, 1879-80.	Gross Expenditure, 1879-80.
1	2	3	4	5	6
				Rs. a. p.	Rs. a. p.
Sholápur.	53	Sholápur City	53,403	2,78,220 6 0	1,14,201 15 9
	54	Bársi	15,140	15,971 0 9	12,456 1 3
	55	Karmála	3,549	3,450 8 6	3,826 9 4
	56	Pandharpur	16,275	47,290 15 10	40,740 3 7
	57	Sángola	4,946	1,475 12 11	1,240 6 10
		Total .	93,313	3,46,408 12 0	1,72,495 4 9
		Grand Total	577,195	8,39,557 12 6	6,50,776 2 9

5. Omitting the numbers pertaining to the three abolished municipalities of Mádhá, Aklúj and Náteputa, the following is the constitution of the Committees of the several municipalities in the Division as compared with last year :—

Year.				Total Num-ber of Members.	Europeans.	Natives.	Officials.	Non-Offi-cials.
1878-79	...	...	...	820	146	674	297	523
1879-80	...	...	...	826	140	686	299	527
	More	...	...	6	...	12	2	4
	Less	..	...	...	6	...	...	...

The total number of Commissioners was thus 826 against 820 in the previous year. In the number of Europeans serving as Commissioners there is a decrease of six, but in the number of Native Commissioners there is an increase of 12. 229 of the total number are official and 527 non-official Commissioners, the latter being about 2 to 1 of the former. Except in the large city and town municipalities which are fairly sprinkled with men of intelligence who take an active interest in municipal affairs, the direction in the matter of all municipal improvement and progress depends chiefly upon the few official members comprising the municipal body of Commissioners. Where, however, special interest is taken by the Vice-President, the state of municipal management is found to be generally progressive. Owing however to the small incomes of a very large number of the Municipal Corporations there is little scope for ambitious undertakings, which are therefore few and far between. The time has not yet arrived for giving an elective franchise to any of the municipalities in the Division. This matter was, as regards Poona, the largest city municipality in the Division, recently discussed on an application which, though professedly coming from the inhabitants of the city, was really that of a particular section only, and the application was after due consideration negatived by Government.

6. I was in hopes of being able to furnish a statement showing the date of the establishment of each of the existing municipalities in this Division with their incomes and expenditure, but regret that I am unable, owing to the information not being furnished for the Khándesh District, to include that district in the following table which, while it shows the year in which each municipality of the other districts of the Division was established, gives also the gross income and gross expenditure of each municipality from the date of its establishment under certain main heads. According to this statement, it will be seen that of the city municipalities that of Sholápur has been in existence from the year 1853, while the city municipality of Ahmednagar was established in 1855, and that of Poona in the year 1856. A few of the town municipalities in the Sátára District, and among them Sátára itself, date their existence from 1853, while the last established municipality is that of Lonávli in the Poona District, which dates from the year 1877.

GROSS EXPENDITURE FROM DATE OF ESTABLISHMENT.

GROSS INCOME FROM DATE OF ESTABLISHMENT.				GROSS EXPENDITURE FROM DATE OF ESTABLISHMENT.											
District.	Number.	NAME OF MUNICIPAL TOWN.	Date of Establishment.	Direct Taxation.	Indirect Taxation.	Miscellaneous.	Total.	Establishment and Contingencies.	Sanitary Establishment.	Public Works (Sanitary).	Public Works (General).	Repairs.	Education.	Miscellaneous.	Total.
AHMED NAGAR.	1	Ahmednagar City ..	1855 ..	2,51,607	2,18,332	99,822	5,69,761	67,007	2,01,886	17,616	1,41,210	71,099	19,740	50,394	5,68,952
	2	Bhingar ..	1862 ..	33,490	111	5,443	39,044	6,710	21,935	819	4,471	4,102	102	429	38,598
	3	Sanganner ..	1860 ..	18,701	17,033	2,982	39,716	8,484	9,180	6,932	5,322	5,101	2,100	1,122	85,241
	Total ..		...	3,04,798	2,35,476	1,08,247	6,48,521	82,201	2,33,001	25,367	1,51,003	80,302	21,942	51,945	6,46,761
M. SIK.	4	Nasik ..	1864 ..	2,09,015	2,00,342	50,552	4,60,909	67,525	1,23,322	13,508	2,22,733	21,400	7,479	....	4,56,027
	5	Trimbak ..	1867 ..	16,875	....	1,842	18,717	5,604	2,992	215	2,569	6,688	10	....	18,129
	6	Simar ..	1860 ..	20,638	....	942	21,580	5,362	5,888	940	5,388	3,623	387	....	20,888
	7	Isatpuri ..	1868 ..	17,413	....	2,701	20,114	4,584	7,596	2,412	2,096	1,069	....	395	18,741
M. SIK.	8	Yola ..	1858 ..	76,974	20,753	3,536	1,01,263	16,346	21,034	7,068	48,036	2,830	629	....	95,903
	9	Malegaon ..	1863 ..	51,033	26,659	11,824	89,416	11,459	13,417	14,934	29,413	16,509	1,857	....	87,619
	Total ..		....	3,01,978	2,47,654	77,397	7,17,029	1,10,970	1,73,649	39,077	3,10,715	52,229	10,632	395	6,97,397
POONA.	10	Poona City ..	1866 ..	3,79,923	13,93,539	2,05,580	19,79,042	2,59,768	3,27,114	83,691	1,95,074	4,23,411	6,503	6,47,692	19,45,453
	11	Indapur ..	1865 ..	1,351	25,744	14,652	44,847	4,994	3,868	10,472	33,028	2,284	....	....	44,526
	12	Baramati ..	1865 ..	....	45,686	3,944	49,630	10,098	6,743	4,678	20,654	1,920	365	....	44,658
	13	Saswad ..	1869 ..	....	16,319	732	17,051	4,814	3,433	2,496	11,916	10,300	2,676	....	17,672
POONA.	14	Sejuri ..	1863 ..	....	85,956	4,721	40,716	4,423	1,461	11,916	10,300	6,886	2,676	....	87,618
	15	Sejuri ..	1863 ..	....	22,707	4,640	40,162	6,311	13,681	6,435	5,493	4,042	1,298	....	87,379
	16	Talegaon, Dharmdhera ..	1855 ..	12,815	5,501	578	13,959	2,933	1,264	1,889	4,706	2,924	218	....	13,934
	17	Junnar ..	1861 ..	7,880	66,412	2,138	71,784	14,633	9,405	36,774	....	5,355	1,393	....	69,734
POONA.	18	Talegaon, Dabhadra ..	1866 ..	22,477	....	907	24,112	4,341	4,363	1,848	7,126	3,153	2,754	....	23,475
	19	Khed ..	1863 ..	758	....	449	13,050	1,940	2,973	379	2,885	2,582	361	....	11,580
	20	A'landi ..	1867 ..	34,342	....	650	34,992	9,866	4,592	1,125	14,511	2,804	1,191	....	34,119
	21	Lonavla ..	1877 ..	1,827	....	202	2,029	680	208	....	730	....	....	....	1,908
	Total ..		4,51,988	16,40,380	2,39,213	28,31,581	3,24,936	3,79,156	1,61,903	2,89,448	4,50,143	16,786	6,50,559	22,32,001	
SATARA.	22	Karad ..	1855 ..	5,179	86,963	11,019	1,03,961	14,656	11,467	15,958	27,141	2,279	1,783	....	73,284
	23	Vita ..	1854 ..	....	13,379	1,536	14,915	2,013	2,083	117	7,903	1,888	72	....	13,876
	24	Satara ..	1853 ..	98,114	3,71,420	87,239	5,56,773	53,492	98,387	1,16,698	1,90,997	88,117	1,397	....	6,43,998
	25	Wai ..	1855 ..	....	33,133	834	34,967	8,174	4,912	....	20,970	6,627	370	....	38,633
SATARA.	26	Al ..	1855 ..	10,401	95,026	8,011	1,11,438	12,016	38,270	5,182	21,441	19,907	3,872	....	1,00,690
	27	Matolun Peth ..	1867 ..	....	....	11,325	11,325	....	....	....	....	....	....	....	....
	28	Talegaon ..	1859 ..	....	51,844	....	63,179	6,715	4,138	12,092	31,619	4,716	1,028	....	60,303
	29	Talegaon ..	1867 ..	....	34,972	6,957	41,929	6,124	....	12,897	12,897	5,161	900	....	28,032
SATARA.	30	Ashta ..	1853 ..	....	16,510	7,110	23,620	7,886	8,183	1,411	12,344	....	983	....	21,707
	31	Puscasavli ..	1854 ..	23,281	1,836	5,143	30,240	5,077	2,073	8,635	12,446	1,503	....	....	29,732
	32	Miyani ..	1854 ..	13,461	....	304	13,845	2,783	1,210	1	....	2,755	598	....	12,691
	33	Mhasvad ..	1857 ..	38,967	....	40,331	79,298	4,594	3,034	8,339	15,222	5,699	732	....	37,580
SHOLAPUR.	34	Shingapur ..	1857 ..	46,570	111	2,254	48,935	5,828	2,625	683	30,650	7,193	553	....	47,432
	Total ..		....	2,41,983	7,06,454	1,82,663	11,31,100	1,23,300	1,66,590	1,72,672	3,84,714	1,45,684	12,188	....	10,05,148
SHOLAPUR.	35	Sholapur City ..	1863 ..	11,162	9,39,970	4,24,341	13,05,473	99,384	1,80,566	33,803	2,23,326	2,24,249	20,470	3,99,051	11,96,849
	36	Barsi ..	1865 ..	....	2,27,300	12,013	2,39,313	46,672	23,409	44,200	99,053	14,103	7,691	....	2,35,181
	37	Karnala ..	1867 ..	9,458	34,508	1,273	45,239	11,496	9,564	2,712	15,250	8,903	940	....	45,865
	38	Pandharpur ..	1855 ..	15,638	7,27,396	1,42,789	8,85,523	61,596	1,09,631	78,516	4,67,989	57,645	20,192	77,275	8,64,884
SHOLAPUR.	39	Bangola ..	1855 ..	....	30,664	311	30,975	5,531	1,047	1,236	12,457	7,169	50	....	28,080
	Total ..		....	36,258	19,40,838	5,60,727	25,66,823	2,24,609	3,23,810	1,60,327	8,17,385	3,17,030	49,343	4,76,326	2,36,869
	GRAND TOTAL		....	14,27,005	47,79,802	11,85,247	73,95,054	8,66,006	12,76,206	5,59,346	19,63,265	10,54,467	1,10,621	11,79,256	69,99,166

7. A glance at the above statement will show that generally speaking indirect taxation has found greater favour among the Municipal Bodies than direct taxation. The chief source of indirect taxation is octroi, which, though beset by numerous difficulties in the way of its fair distribution among the tax-payers, is generally preferred to taxes directly leviable on house and other property. The Government of India are desirous of regulating the levy of octroi so as it shall be the least burdensome to the people and interfere as little as possible with the general trade of the country. To effect this object close attention is invariably paid to the mode of levying this tax with the view of regulating its levy so as to prevent its becoming, what it should not be, a transit duty; but there are, no doubt, as recently pointed out by the Government of India, instances in which further revision is still necessary, and I hope to take an early opportunity of bringing the subject under careful consideration with a view to rectifying any palpable errors that may have hitherto escaped attention.

8. At the same time it will be seen that direct taxation forms the chief source of income in a few of the municipalities appearing in the above statement. Taking each district separately, the following is the proportion in which the incomes from date of establishment have been derived by the municipalities in each district. I am unable to give similar information for the entire Division owing to the omission of the municipalities in Khándesh from the statement:—

Districts.	Number of Municipalities.	Proportion of Income derived from		
		Direct Taxation.	Indirect Taxation.	Miscellaneous Items.
Ahmednagar	3	47·	38·	17·
Násik	6	55·	35·	11·
Poona	12	19·	70·	10·
Sátára including Málcólm Peth	12	21·	62·	16·
Sholápur	5	1·	76·	22·

9. For the same districts the gross expenditure from date of establishment under the main heads has been in the following proportions:—

Main Heads.	Ahmed-nagar.	Násik.	Poona.	Sátára.	Sholápur.
Establishment and Contingencies ...	13·	16·	14·	12·	9·
Sanitary Establishment	36·	25·	17·	17·	14·
Public Works (Sanitary)	4·	6·	7·	17·	7·
Public Works (General)	23·	45·	13·	38·	35·
Repairs	12·	7·	20·	14·	13·
Education	3·	2·	...	1·	2·
Miscellaneous	8·	...	29·	...	20·

10. It will be observed from the foregoing table that between 9 and 16 per cent. of the incomes have been expended upon Establishment and Contingencies; that between 14 and 36 per cent. on Sanitary Establishments; that between 13 and 45 per cent. on Public Works (General); that except in Sátára the expenditure on Public Works (Sanitary) has been comparatively trifling, while the expenditure on Education is almost inappreciable, the Poona District contributing nothing under this head. Road repairs seem to have had pretty fair attention.

11. From the following table will be seen the income of each municipality in the Division for the year 1879-80, under the three heads, "Indirect Taxation," "Direct Taxation" and "Miscellaneous," as also the incidence per head of population under these three heads, the population being shown according to

the Census of 1872. According to this return the total income from taxation of the municipalities in the Division for the year, amounting to Rs. 5,44,413, is divisible as follows:—

Indirect Taxation	...	...	...	Rs. 3,19,454
Direct Taxation	...	...	...	„ 1,98,840
Miscellaneous	...	...	...	„ 26,119

the incidence per head amounting in the case of Indirect Taxation to 8 annas 10 pies, in that of Direct Taxation to 5 annas 7 pies, and in the case of Miscellaneous items to 8 pies per head, or a total under the three heads of 15 annas only.

Income for 1879-80.

District.	No.	Name of Municipal Towns and Cities.	Population as per Census of 1872.	INCOME FOR THE YEAR 1879-80.				INCIDENCE PER HEAD OF MUNICIPAL TAXATION.			
				Indirect Taxation.	Direct Taxation.	Miscellaneous.	Total.	Indirect.	Direct.	Miscellaneous.	Total.
Ahmednagar.	1	Ahmednagar City	32,841	24,638	6,147	..	30,785	0 12 0	0 2 11	...	0 14 11
	2	Bhingar	4,864	..	526	1,108	1,724	...	0 1 8	0 3 10	0 5 6
	3	Sangamner	9,030	3,695	2,310	..	6,011	0 6 6	0 4 1	...	0 10 7
		Total	46,735	28,333	8,989	1,198	38,520	0 9 8	3 3 0	0 0 4	0 13 0
Khandesh.	4	Jalgaon	8,406	2,638	10,336	4,728	17,690	0 4 11	1 3 8	0 8 11	2 1 6
	5	Varangaon	4,018	123	2,003	..	2,126	0 0 5	0 7 11	...	0 8 4
	6	Erandol	10,356	275	3,656	..	3,931	0 0 5	0 5 7	...	0 6 0
	7	Dharangaon	11,891	250	3,146	..	3,396	0 0 4	0 4 3	...	0 4 7
	8	Amalner	9,968	200	1,460	..	1,660	0 0 5	0 3 4	...	0 3 9
	9	Parola	11,436	450	2,382	..	2,832	0 0 7	0 3 2	...	0 3 10
	10	Bhadgaon	5,474	98	1,205	..	1,303	0 0 3	0 3 8	...	0 3 11
	11	Mahel	2,151	..	1,150	..	1,150	...	0 8 6	...	0 8 6
	12	Songir	4,618	80	1,839	6	1,925	0 0 3	0 6 4	...	0 6 7
	13	Prakashia	3,590	405	917	..	1,322	0 1 9	0 4 1	...	0 5 10
	14	Shahada	4,818	1,496	1,443	..	2,944	0 4 11	0 4 9	...	0 9 8
	15	Nandurbar	7,204	2,257	1,683	..	3,940	0 5 0	0 3 8	...	0 8 8
	16	Taloda	4,723	1,443	1,085	17	2,545	0 4 10	0 3 3	...	0 8 6
	17	Dhulia	12,489	16,097	5,053	..	21,150	1 4 7	0 6 5	...	1 11 0
	18	Sindkheda	4,501	..	1,541	..	1,541	...	0 5 5	...	0 5 5
	19	Betavad	3,040	164	830	..	994	0 0 10	0 4 5	...	0 5 3
	20	Shirpur	5,944	1,067	2,479	..	3,546	0 2 10	0 6 8	...	0 9 6
	21	Chopda	13,699	761	2,363	..	3,114	0 0 10	0 2 9	...	0 3 7
		Total	125,126	27,782	44,636	4,751	77,169	0 3 6	0 5 8	0 0 7	0 9 9
Nasik.	22	Nasik	22,436	13,706	14,425	8,212	36,344	0 9 9	0 10 3	0 5 10	1 9 10
	23	Trimbak	3,161	..	1,554	..	1,554	...	0 7 10	...	0 7 10
	24	Sumnar	9,153	..	1,235	..	1,235	...	0 2 1	...	0 2 1
	25	Igatpur	4,990	..	1,952	..	1,952	...	0 6 3	...	0 6 3
	26	Yerala	17,461	3,371	6,789	647	10,807	0 3 1	0 6 2	0 0 7	0 9 10
	27	Malegaon	9,701	3,752	3,363	405	7,520	0 6 2	0 5 6	0 0 8	0 12 4
		Total	66,862	20,829	29,318	9,265	59,412	0 4 11	0 7 0	0 2 2	0 14 1
Poona.	28	Poona City	90,436	97,213	55,700	1,320	1,54,236	1 1 2	0 9 10	0 0 2	1 11 2
	29	Indipur	6,020	923	724	..	1,647	0 2 5	0 1 11	...	0 4 4
	30	Baranati	4,975	2,679	2,546	..	5,225	0 8 7	0 8 2	...	1 0 9
	31	Sasvad	6,416	2,301	..	..	2,301	0 5 8	...	...	0 5 8
	32	Jejuri	2,060	552	59	1,952	2,563	0 3 3	0 0 4	0 11 8	0 15 3
	33	Sirur	5,325	2,452	1,696	..	4,147	0 7 4	0 5 1	...	0 12 5
	34	Talegaon, Dhamdhera ..	4,428	401	651	..	1,142	0 1 9	0 2 4	...	0 4 1
	35	Junnar	10,298	4,463	..	..	4,463	0 6 11	...	...	0 6 11
	36	Talegaon, Dabhadra ..	5,040	2,245	88	..	2,333	0 7 1	0 0 3	...	0 7 4
	37	Khed	6,446	..	1,251	..	1,251	...	0 3 1	...	0 3 1
	38	Alandi	1,624	..	2,410	..	2,410	...	1 7 8	...	1 7 8
	39	Londhvi	2,324	..	630	..	630	...	0 4 4	...	0 4 4
		Total	145,992	1,13,319	65,754	3,275	1,82,348	0 12 5	0 7 2	0 0 4	1 3 11
Satara.	40	Karad	10,043	2,786	1,384	555	4,725	0 4 5	0 2 2	0 0 11	0 7 6
	41	Vita	3,826	286	..	152	438	0 1 2	...	0 0 7	0 1 9
	42	Satara	23,903	23,852	8,662	80	32,594	0 15 11	0 5 9	...	1 5 8
	43	Rahimatpur	6,306	945	65	343	1,353	0 2 4	0 0 1	0 0 10	0 3 3
	44	Wai	11,893	3,394	59	1,649	5,102	0 4 6	...	0 2 2	0 6 8
	45	Malcolm Peth	2,759	480	1,565	190	2,235	0 2 9	0 9 0	0 1 0	0 12 10
	46	Islampur	8,363	1,692	157	69	1,918	0 3 3	0 0 3	0 0 1	0 3 7
	47	Tasgaon	10,528	2,270	..	345	2,615	0 3 5	...	0 0 6	0 3 11
	48	Ashta	9,136	685	80	88	853	0 1 2	0 0 1	0 0 1	0 1 4
	49	Pusewli	2,444	902	..	71	973	0 5 10	...	...	0 6 3
	50	Mayni	2,814	342	5	43	390	0 1 11	...	0 0 2	0 2 1
	51	Mhasvad	5,647	1,710	..	487	2,197	0 4 10	...	0 1 4	0 6 2
	52	Shingnapur	1,500	217	..	1,624	1,851	0 2 3	...	1 1 5	1 3 8
		Total	99,167	39,561	11,977	5,706	57,244	0 6 4	0 1 11	0 0 11	0 9 2
Sholapur.	53	Sholapur City	53,403	56,588	11,701	..	68,289	1 0 11	0 3 6	...	1 4 5
	54	Barsi Town	15,140	14,538	..	..	14,538	0 15 4	...	...	0 15 4
	55	Karmala	3,549	2,264	954	..	3,218	0 10 2	0 4 3	...	0 14 5
	56	Pandharpur	16,275	13,687	27,117	1,576	42,380	0 13 4	1 10 7	0 1 6	2 9 5
	57	Sangola	4,946	517	480	348	1,345	0 1 8	0 1 6	0 1 1	0 4 3
		Total	93,313	87,544	40,252	1,924	1,29,720	0 15 0	0 6 10	0 0 3	1 6 1
GRAND TOTAL			5,77,195	3,17,368	2,00,926	26,119	5,44,413	0 8 10	0 5 7	0 0 8	0 15 1

12. Looking at each district, it will be observed that the total of Rs. 5,44,413 is made up as follows :—

Districts.						Indirect Taxation.	Direct Taxation.	Micellaneous.
						Rs.	Rs.	Rs.
Ahmednagar	...	...	...	...	...	28,333	8,989	1,198
Khándesh	...	...	...	...	...	27,782	44,636	4,751
Násik	...	...	...	...	...	20,829	29,318	9,265
Poona	...	...	...	...	...	1,13,319	65,754	3,275
Sátára	...	...	...	...	...	39,561	11,977	5,706
Sholápur	...	...	...	...	...	87,544	40,252	1,924

and that the incidence per head of population amounts in each district as follows :—

Districts.						INCIDENCE PER HEAD OF POPULATION.								
						Indirect Taxation.			Direct Taxation.			Miscellaneous.		
						Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Ahmednagar	...	...	...	...	...	0	9	8	0	3	0	0	0	4
Khándesh	...	...	...	...	...	0	3	6	0	5	8	0	0	7
Násik	...	...	...	...	...	0	4	11	0	7	0	0	2	2
Poona	...	...	...	...	...	0	12	5	0	7	2	0	0	4
Sátára	...	...	...	...	...	0	6	4	0	1	11	0	0	11
Sholápur	...	...	...	...	...	0	15	0	0	6	10	0	0	3

13. The subjoined table shows the gross receipts of the several municipalities under the different main heads for the year in comparison with the same for the year preceding :—

Heads.	Receipts.											
	1878-79.			1879-80.			More.			Less.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Octroi	2,87,630	13	6	3,17,366	10	9	29,735	13	3	.....	
Tax on houses and lands	90,382	3	11	95,862	4	10	5,480	0	11	.....	
Receipts from licenses on trades	8,784	9	8	1,584	6	0	.....			7,200	3	8
Wheel-tax or other form of receipt from carriages and other vehicles (excluding tolls)	5,151	1	6	6,247	0	3	1,095	14	9	.....	
Tax on animals	9,975	6	2	11,091	15	1	1,116	8	11	.....	
Tolls	6,801	12	6	7,433	5	6	631	9	0	.....	
Unclassed taxes	69,607	10	10	1,04,823	15	4	35,216	4	6	.....	
Rent of houses, gardens, markets, &c.	15,618	12	3	14,948	5	7	.....			670	6	8
Fines	7,988	2	5	8,897	8	11	909	6	6	.....	
Miscellaneous	1,13,140	9	5	2,46,461	6	0	1,33,320	12	7	.....	
Payments for municipal services rendered to individuals	11,075	0	1	9,421	8	9	.....			1,653	7	4
Grant-in-aid from Provincial or Local Funds	12,680	2	4	15,419	5	6	2,739	3	2	.....	
	6,38,836	4	7	8,39,557	12	6	2,10,245	9	7	9,524	1	8
							Deduct	9,524	1	8		
							Net Increase	2,00,721	7	11		

14. It will be seen that the total gross income of the municipalities in the Division amounts to Rs. 8,39,557-12-6, which, as compared with that for the year 1878-79, shows an increase of Rs. 2,00,721-7-11, or 23·90 per cent. For correct comparison, however, the income of last year of the three municipalities of Mádha, Aklúj and Náteputa, abolished during the year, must be deducted from the total for 1878-79, which will then leave the actual increase in the income of the year under report at Rs. 2,03,839-0-3, or 24·28 per cent.

15. The largest increase in the year's receipts is under the head "Miscellaneous." This item includes the large loan of Rs. 1,93,894 taken up by the Sholápur Municipality during the year and is not a recurring item of receipt. In unclassified taxes the increase amounts to Rs. 35,216-4-6. The octroi collections have increased by Rs. 29,735-13-3; but if the cost of the collecting establishment for both years is deducted, the net increase amounts to Rs. 28,162-3-1 only. In taxes on houses and lands, there is an increase of Rs. 5,480-0-11; while in the other remaining items the increases are of comparatively small amount. There is a somewhat large decrease in receipts from licenses on trades, which is chiefly due to the abolition of the tax on professions in the town of Bhingár mentioned in para. 19 of my report for last year.

16. The total expenditure of the year amounted to Rs. 6,50,776, and may be classified as follows:—

Establishment and Contingencies. Rs. 1,06,766 or 16·40 per cent.			
Sanitary Establishments	...	Rs. 1,58,317 or 24·33	..
Public Works (Sanitary)	...	56,458 or 8·67	..
Public Works (General)	...	1,36,283 or 20·94	..
Repairs	...	51,291 or 7·88	..
Education	...	17,743 or 2·72	..
Miscellaneous	...	1,23,918 or 19·06	..

The details for each municipality are given in the table subjoined:—

Expenditure for 1879-80.

District.	No.	Name of Municipal Town.	Population.	EXPENDITURE IN 1879-80.							
				Establishment and Contingencies.	Sanitary Establishment.	Public Works (Sanitary.)	Public Works (General)	Repairs.	Educational.	Miscellaneous.	Total.
Ahmednagar.	1	Ahmednagar City ..	32,641	Rs. 5,455	Rs. 12,330	Rs. 2,354	Rs. 11,571	Rs. 8,191	Rs. 1,495	Rs. 8,591	Rs. 50,587
	2	Bhingár ..	4,864	670	1,576	..	823	301	36	222	3,628
	3	Sangamner ..	9,030	1,420	501	1,688	1,993	579	258	763	7,202
		Total ..	46,735	7,545	14,407	4,042	14,687	9,071	1,789	9,576	61,417
Khándesh.	4	Jalgaon ..	8,405	2,339	1,905	1,151	3,022	1,393	209	8,390	18,499
	5	Varangaon ..	4,018	327	288	..	..	74	24	1,297	2,010
	6	Erandol ..	10,356	429	1,770	475	..	424	441	142	3,681
	7	Dharangaon ..	11,691	600	1,434	49	1,319	621	398	585	5,006
	8	Amalner ..	6,908	359	520	64	1,634	189	205	195	3,166
	9	Párola ..	11,436	541	1,455	784	2,752	428	242	164	6,366
	10	Bhadgaon ..	5,474	276	613	1,080	..	325	200	201	2,735
	11	Máheji ..	2,151	340	298	251	40	102	..	266	1,767
	12	Songir ..	4,618	288	306	45	..	273	..	460	1,462
	13	Prakásha ..	3,590	262	609	556	..	22	34	140	1,623
	14	Sháháda ..	4,818	525	848	..	..	351	39	402	2,105
	15	Nandurbár ..	7,204	865	1,354	300	309	229	35	531	3,693
	16	Taloda ..	4,723	529	536	..	..	17	63	238	1,383
	17	Dhulia ..	12,489	2,273	5,797	4,175	2,316	1,146	2,453	958	19,118
	18	Sindkheda ..	4,501	259	847	202	692	224	..	92	1,816
	19	Betávad ..	3,040	228	297	15	417	66	..	47	1,070
	20	Shirpur ..	5,944	527	980	483	804	289	..	197	3,280
	21	Chopda ..	13,699	840	912	751	515	256	..	284	3,558
		Total ..	125,126	11,807	20,269	10,381	13,820	6,439	4,433	14,589	81,738
Násik.	22	Násik ..	22,436	8,622	3,414	709	22,966	330	795	..	36,836
	23	Trimbak ..	3,161	694	847	8	71	772	..	..	1,887
	24	Sinnar ..	9,153	335	264	305	474	131	45	32	1,536
	25	Igatpuri ..	4,950	502	723	186	142	125	..	189	1,806
	26	Yeola ..	17,461	1,422	2,388	567	414	..	98	4,963	10,302
	27	Málegaon ..	9,701	1,829	3,365	1,353	3,359	..	189	1,224	11,822
		Total ..	66,862	13,404	10,953	3,123	27,426	1,358	1,127	6,408	63,799
Poona.	28	Poona City ..	90,438	39,712	55,539	11,296	41,215	26,644	980	6,788	1,73,174
	29	Indápur ..	6,020	514	230	312	640	10	..	..	1,706
	30	Bárámati ..	4,975	1,504	810	849	1,221	304	45	..	4,733
	31	Sásvad ..	6,416	744	483	652	178	555	12	..	2,624
	32	Jejuri ..	2,660	288	9	1,314	..	717	387	..	2,715
	33	Sirur ..	5,325	917	850	530	586	1,187	222	..	4,292
	34	Talegaon, Dhamdhera ..	4,423	356	218	330	209	69	53	..	1,241
	35	Junnar ..	10,298	1,818	668	500	307	389	..	..	3,682
	36	Talegaon, Dábháda ..	5,040	722	678	189	323	234	201	..	2,247
	37	Khed ..	6,446	337	254	223	24	121	..	..	964
	38	Alandi ..	1,624	1,074	462	50	978	20	80	..	2,614
	39	Lónávi ..	2,324	181	140	..	865	..	..	61	747
		Total ..	145,992	39,167	60,241	16,250	46,046	30,250	1,936	6,849	2,00,739

Expenditure for 1879-80—continued.

District.	No.	Name of Municipal Town.	Popula- tion.	EXPENDITURE FOR 1879-80.							
				Establish- ment and Conting- encies.	Sanitary Establish- ment.	Public Works (Sanitary.)	Public Works (General.)	Repairs.	Education	Miscella- neous.	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sátára.	40	Karád	10,043	1,352	616	804	1,042	..	180	1,032	5,026
	41	Vita	3,826	132	67	6	52	..	..	297	554
	42	Sátára	23,003	5,468	9,119	2,526	3,894	..	32	5,874	26,913
	43	Rahimatpur ..	6,306	538	240	..	536	..	..	142	1,456
	44	Wái	11,893	1,454	1,903	1,496	395	..	360	702	6,310
	45	Málcólm Peth ..	2,759	3,816	824	1,576	3,662	2,313	110	1,813	14,114
	46	Islámpur	3,368	449	209	1,010	199	..	90	653	2,610
	47	Tásraon	10,528	1,020	524	1,054	3,121	..	168	720	6,607
	48	Ashá	9,136	204	234	..	102	..	..	51	591
	49	Púsesávi	2,444	340	175	315	796	..	..	77	1,703
	50	Máyni	2,814	180	58	..	75	..	..	26	339
	51	Mhasvad	5,647	348	146	500	823	..	..	192	2,009
	52	Shingnápur... ..	1,500	429	119	21	1,485	..	..	302	2,356
		Total ..	99,167	15,730	14,234	9,308	16,182	2,313	940	11,881	70,589
Sholápur.	53	Sholápur City ..	53,403	8,484	25,418	5,817	8,137	..	1,420	65,426	1,14,302
	54	Bársi	15,140	3,873	2,378	2,178	1,810	1,362	875	..	12,486
	55	Karmála	3,549	1,184	1,466	..	674	498	5	..	3,827
	56	Pandharpur ..	16,275	5,364	8,784	5,713	6,982	..	5,218	8,879	40,740
	57	Sángola	4,946	208	167	146	509	..	..	210	1,240
		Total ..	93,313	19,113	38,213	13,354	18,122	1,860	7,518	74,315	1,72,495
		GRAND TOTAL ..	577,195	1,06,768	1,53,917	56,458	1,36,283	51,291	17,743	1,23,918	6,50,776

17. It will be observed that the expenditure on Sanitary Establishments gives the largest percentage and that Public Works (General) shows the next largest, being in the case of the former 24·33 per cent. and in the latter 20·94 per cent. Establishments and Contingencies have cost 16·40 per cent., which is comparatively a large expenditure on this account. Public Works (Sanitary) give a percentage expenditure of 8·67 per cent., Education 2·72 per cent., Repairs 7·88 per cent., and Miscellaneous 19·06 per cent. I may here note that, in the course of my last year's tour, I found that at Sholápur the municipality was contributing to the maintenance of a Gujaráthi school, a language entirely foreign to the district. The impropriety of such expenditure has been brought to the notice of the Collector and President.

18. I subjoin a table showing the municipalities in which octroi is levied, with the revenue derived from this source in the year under report contrasted with that obtained in the preceding year. This table also gives the cost of collection for both years and the percentage it bears to the revenue obtained :—

District.	No.	Name of Municipality.	Amount of Octroi Revenue.		Cost of Collection.		Percentage.		REMARKS.
			1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	
Ahmed- nagar.	1	Ahmednagar	Rs. 20,375	Rs. 24,638	Rs. 1,568	Rs. 1,929	7·69	7·82	
	2	Sangamner	2,523	3,635	435	594	17·24	16·10	
		Total ..	22,898	28,333	2,003	2,523	8·31	8·90	
Khandesh.	3	Jalgaon	4,669	2,026	1,254	1,356	26·85	51·63	There is no separate establishment for collection of octroi in these municipalities.
	4	Varangaon .. ..	..	123	..	..	..	..
	5	Erandol .. ..	..	275	..	..	..	..
	6	Dharangaon .. ..	..	250	..	..	..	..
	7	Amalner .. ..	..	200	..	..	..	..
	8	Párola .. ..	..	450	..	..	..	..
	9	Bhadgaon .. ..	..	98	..	..	..	..
	10	Songir .. ..	..	80	..	..	..	..
	11	Prakásha	346	405	..	..	..	..
	12	Sháháda	1,389	1,496	221	250	15·91	18·71	
	13	Nandurbár	2,270	2,267	484	457	21·32	20·24	
	14	Taloda	1,262	1,443	153	160	12·12	11·08	
	15	Dhulia	12,698	16,097	1,090	1,126	8·58	6·99	
Násik.	16	Sindkheda	330	(a) No separate establishment is apparently maintained.
	17	Betávad .. ..	..	164	..	..	..	..
	18	Shirpur	1,194	1,087	176	192	14·74	17·90	
	19	Chopda	742	751	200	312	26·95	41·54	
		Total ..	24,898	27,782	3,578	3,853	14·37	13·80	
Násik.	20	Násik	13,753	13,706	4,169	4,388	30·31	32·01	(b) The cost of collection is not shown in the statement furnished by the Collector.
	21	Yeola	3,976	3,371	794	..	23·51	..	
	22	Málegaon	3,978	3,752	1,203	1,183	30·24	31·52	
		Total ..	21,107	20,829	6,166	5,571	29·21	26·74	

District	No	Name of Municipality	Amount of Octroi Revenue		Cost of Collection		Percentage		REMARKS.
			1878-79	1879-80.	1878 79	1879 80	1878 79	1879 80.	
Poona.	23	Poona City	Rs 98 711	Rs. 97,213	Rs. 6,191	6,377	6 27	6 55	
	24	Indapur	1,011	923	251	252	22 73	27 30	
	25	Barāmati	2,600	2,679	789	811	30 28	33 26	
	26	Sasvi	1,741	2,301	319	415	18 2	19 33	
	27	Jejuri	196	572	241	210	19 19	55 55	
	28	Suni	2,635	2,452	400	526	15 18	21 45	
	29	Talegaon, Dhamdhera	526	191	.	1 0		26 47	
	30	Junnar	1 0 9	4,160	772	876	16 59	19 62	
	31	Talegaon, Dabhada	2 1 1	2,215	469	460	21 52	20 14	
		Total ..	1,11,592	1,10,111	9,415	10,247	8 21	9 04	
Sátara.	32	Karad	3,773	2,786	994	891	26 18	31 98	(a) No separate establishment is apparently maintained
	33	Vita	288	280	(a)				
	34	Sátara	16,018	23,852	2,231	2,684	13 90	11 25	
	35	Indapur	1,211	915	256	288	21 13	30 47	
	36	Wai	3,917	3,394	807	916	20 60	26 08	
	37	Malcolm Peth	543	180	130	209	31 99	43 54	
	38	Islampur	1,760	1,612	112	164	9 20	9 69	
	39	Talegaon	4,611	2,770	523	729	20 09	31 11	(b) No separate establishment is apparently maintained
	40	Ashra	637	680	(b)				
	41	Pursavli	1,170	902	131	151	11 10	17 07	
	42	Myni	112	342		78		22 50	
	43	Mhasgaon	1,273	1,710	111	148	9 90	8 65	
	44	Shingnapur	224	217	63	72	28 13	31 18	
		Total ..	3,809	9,561	5,471	6,113	16 15	16 00	
Sholapur.	45	Sholapur City	42 105	56 588	4 008	4, 011	9 52	7 60	
	46	Baisi	1, 02	11 5	171	2, 21	15 87	15 30	
	47	Karnala	2 073	2 264	677	675	52 71	20 88	
	48	Panharpur	12,171	13,637	2,271	2,288	18 68	16 77	
	49	Sangli	575	517	110	41	19 03	7 33	
		Total ..	68 429	87 144	9,212	9,5 2	13 0	10 58	
		GRAND TOTAL	2,85,773	3,17 68	3,871	38,054	12 55	11 99	

19. Compared with 1878-79 it will be seen that the total cost of the collecting establishment for the year is slightly less, being 11·99 per cent. in 1879-80 against 12·65 per cent. in 1878-79. Looking at each district the percentage cost is found to be as follows:—

	1878 79.	1879 80.
Ahmednagar	8 31	8 90
Khándesh	11 57	13 86
Násik	29 21	26 71
Poona	8 21	9 04
Sátara	16 18	16
Sholapur	12·55	10 88

There is thus a slight improvement visible in every district of the Division except Ahmednagar and Poona, where however the increase is trifling.

20. In individual municipalities, however, the cost of collection still remains at a high figure and notably among these are the municipalities of Jejuri in the Poona District, Jalgaon and Chopda in the Khándesh District, and Malcolm Peth in the Sátara District. There are several others also in which the cost exceeds 25 per cent. of the collections, viz., Násik and Málgaon in the Násik District; Barāmati, Indapur and Talegaon Dhamdhera, in the Poona District; and Shingnapur, Tásgaon, Karád, Rahimatpur and Wai in the Sátara District. The question of a reduction in these collecting establishments with reference to the remarks in para. 6 of Government Resolution No. 1556, dated 1st June 1880, is under consideration.

21. The number of octroi-levying municipalities in the Division is 49, and taking the Government standard of average consumption or expenditure per head of the population, as shown in para. 7 of the Resolution of the Government of India, dated 9th November 1880, I find that in the following municipalities of the Division that standard is exceeded by more than twice the maximum in the following instances:—

CLASS I.			
Grains.	(Government standard 7 maunds per head).		
		Maunds,	
Dhulia	31
Talegaon, Dhamdhera	120

Coarse Sugar (Government standard 15 seers per head).

					Seers
Dhulia	...	...	...	...	39

Ghee. (Government standard 4 seers per head).

					Seers.
Poona City	...	...	...	...	11
Sirur	...	...	...	...	10
Barsi	...	...	...	...	12
Pandharpur	...	...	...	...	13

CLASS VII.

Cloth (Government standard Rs. 6 per head).

					Rs.	a.	p.
Sangamner	..	...	..	...	22	13	1
Taloda	..	...	...	...	31	13	5
Dhulia	.	...	...	...	28	1	0
Nasik	...	...	.	...	78	8	7
Yeola	..	..	...	..	20	5	5
Malegaon	..	.	...	...	12	14	11
Baramati	...	...	...	...	15	10	7
Talegaon, Dabhada	...	..	..	..	76	10	5
Talegaon, Dhamdhera	..	...	...	...	16	12	1
Satara	...	...	..	...	27	12	1
Mhasvad	..	...	...	...	18	15	2
Sholapur	...	...	...	...	22	11	1
Barsi	...	.	...	...	22	0	1
Karmala	...	...	...	...	15	7	6
Pandharpur	.	..	...	...	29	5	10

CLASS VIII.

Metals. (Government standard Rs. 2 per head).

					Rs.	a.	p.
Jaigaon	...	...	.	...	12	0	8
Taloda	...	...	...	...	32	5	0
Betvad	..	..	.	...	6	12	0
Shirpur	...	...	..	...	6	13	6
Nasik	...	..	...	..	8	13	2
Poona	..	...	...	.	5	8	0
Indapur	.	...	...	...	8	3	10
Jejuri	...	.	...	...	4	2	3
Junnar	...	.	...	..	13	2	0
Barsi	...	.	...	.	5	4	4
Pandharpur	..	...	...	...	4	9	4

22. It is extremely difficult to account for the large variations perceptible in the above figures. In some municipalities it is pretty clear that the computations are not correct, but in several which are large market towns from which a considerable number of the inhabitants of surrounding villages obtain their weekly supplies, but whose numbers are not included in the resident population of the town, it is not too much to say that if such extra population were added, the consumption per head would not be found to be so high as is shown by the above figures. Besides this, which works as a disturbing element, it may be assumed that the imports into a town cannot always be regulated by traders so as to precisely be within the quantity consumed in the year. It may be that just towards the close of the official year when trade is usually most brisk, large imports sufficient for the consumption of the monsoon period, not only of the resident population but also of that of neighbouring villages, are received, and although this may, to a certain extent, explain why more than one complete year's food and other commodities are kept in stock, it hardly explains why such stock should be in some places so much more than double the quantities required for consumption in one year. It is to this point I purpose particularly drawing the attention of the Municipal Commissioners with the view of remedying errors and defects where they may be found to exist. With the restrictions already existing, it is difficult to conceive that there can be cases in which octroi may become a

transit duty, but as the point is worthy of investigation, I shall take an early opportunity of discussing it in greater detail after reference to the Presidents of the municipalities concerned.

23. The following is a statement of the sums reported to be outstanding on account of each municipality at the close of the year. It will be seen that the total represents a sum of Rs. 1,07,419, of which no less than Rs. 27,248 or 25·39 per cent. stands against the Bhingár Municipality alone. From a statement furnished by the Collector and President, it appears that the balances in Bhingár are outstanding from the year 1862-63, but beyond this no information whatever is obtainable from the reports received either as to the nature of these balances or as to the probability or otherwise of their eventual recovery. The income of this municipality for the year amounts to Rs. 2,384, so that the balance outstanding equals between 11 and 12 years' net income. The next large outstanding item pertains to the Poona City Municipality, but from the explanations given, it will be seen that the balances are being duly attended to. The Sholápur City Municipality shows a clean balance sheet, which is extremely creditable to the management. Sátára, Násik and Bársi Towns show comparatively large balances, as also do Yeola and Málegaon in the Násik District. The early adjustment of these balances is very desirable. It is clear that there has not been proper supervision in some of the municipalities over these outstanding items :—

Statement of Outstandings due in the several Municipalities of the Central Division at the close of 1879-80.

District.	No.	Names of Municipal Towns and Cities.	BALANCES ON ACCOUNT OF								Reasons assigned by the Commissioners.	
			House-tax.	Wheel-tax.	Halalkhor Cess.	Rent for Market.	Ground-rent, &c	Interest levied on Earth and Stone Farms.	Cattle tax, &c.	Miscellaneous.		Total.
Ahmednagar ...	1	Ahmednagar City ..	Rs. 3,945	Rs. ...	Rs. 10,049	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 3,607	Rs. 17,601	Owing to famines of 1872, 1876 and 1877, and the poor condition of the lower classes, the balances on account of house-tax and halalkhor cess remained to be recovered. Of this Rs. 4,000 are likely to go in remission. Of the miscellaneous item Rs. 300 will be recovered, and the rest will have to be remitted. It is not shown by the Commissioners to what particular items this large balance pertains ; hence it has been here shown under Miscellaneous. The outstanding balances are stated to be very small in amount, and are for the most part irrecoverable, owing to the insolvency and absconding of tax-payers.
	2	Bhingár Town ...	...	...	...	...	...	...	...	27,248	27,248
	3	Sanganner do. ..	65	...	402	...	...	...	...	35	502
		Total ...	4,010	...	10,451	...	...	...	...	30,890	45,351
	4	Jalgaon ...	612	1,518	2,130	Rs. 1,590 has since been recovered. The balance is due to the inability of the people to pay.

District.	No.	Names of Municipal Towns and Cities.	BALANCES ON ACCOUNT OF								Reasons assigned by the Commissioners.	
			House tax	Wheel-tax.	Halalkhor Cess.	Rent for Market.	Ground-rent, &c.	Interest levied on Earth and Stone Farms.	Cattle-tax, &c.	Miscellaneous.		Total.
Poona	23	Poona City	Rs. 7,670	Rs. 2,261	Rs. 13,067	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 39	Rs. 23,037	Of this Rs. 806 on account of house-tax and Rs. 185 on account of halalkhor cess due for the years 1865-66 to 1877-78 are irrecoverable, because the persons from whom they are due are not to be found and they will be written off. Rs. 930 on account of house-tax, Rs. 542 on account of wheel-tax, and Rs. 2,680 on account of halalkhor cess due for the year 1878-79 have mainly to be remitted according to rules for houses remaining unoccupied and carriages not in use. The rest of the amount is being collected.
	24	Indápur ...	48	..	...	..	..	...	..	...	48	Insolvency and migration. Steps are being taken for recovery.
	25	Jejuri ...	...	..	...	..	..	...	..	87	87	The contract for levying octroi duty was sold to Govind Vithal for a sum of Rs. 448; when he failed to pay his instalment, the town duties were levied departmentally; in so doing the municipality suffered a loss of Rs. 86-10-1. Steps have been taken to recover the money and the municipality have been ill-advised enough to attempt to levy the amount from Govind Vithal at the rate of Re. 1 per month.
	26	Sirúr ...	244	...	*515	86	7	...	...	22	874	*Of this sum Rs. 23 are stated to be irrecoverable, and will have to be written off.
	27	Talegaon, Dhamdhera.	..	...	...	...	...	...	...	651	651	This balance was outstanding on account of the famine; the total balance outstanding on 31st

March 1880 was Rs. 680-10-6, out of which Rs. 368-11-6 have been recovered and the rest may be recovered in due course though a large amount will have to be written off as irrecoverable.

The outstandings for the years 1871 @ 1878, Rs. 121, have remained uncollected owing to some of the owners of the houses being absent from the village and others being unable to pay the tax. The amount for 1879 is being collected by issuing notices to the owners.

The amount of house-tax is being collected by notices to the defaulters. The amount, Rs. 1,233, comprises the pilgrim-tax for 1870-71, which was farmed to two persons who afterwards failed to pay. It is now being collected by remedy in the Civil Court.

The defaulter cannot be found.

Due to the poverty and consequent inability of the taxpayers to pay.

Of the house-tax amount Rs. 1,847 have since been collected; out of the rest Rs. 2,000 is an amount due to the dilapidated condition of houses and absence of householders. It is being cleared off by remission, &c., on the return of absentees. Of the amount for market-rent Rs. 339, being 4th instalment, fell due on the 1st April 1880, and could not have been collected before. Of the balance Rs. 335 have since been recovered and the rest is due to the insolvency of the payers.

28	Khed ...	950	...	...	...	...	...	...	...	950	
29	A'landi ...	12	...	...	...	...	...	...	1,233	1,245	
30	Lonárvli ...	...	...	...	...	...	...	...	...	1	
	Total ..	8,924	2,261	13,582	86	8	...	...	2,032	26,893	
31	Karád ...	...	...	...	...	...	...	...	41	41	
32	Sátára ...	6,476	...	...	858	...	...	...	336	7,670	

District.	No.	Names of Municipal Towns and Cities.	BALANCES ON ACCOUNT OF									Reasons assigned by the Commissioners.
			House-tax.	Wheel-tax.	Halálkhor Cess.	Rent for Market.	Ground-rent, &c.	Interest levied on Earth and Stone Farms.	Cattle-tax, &c.	Miscellaneous.	Total.	
Sátára—contd....	33	Wái ...	Rs. ...	Rs. ...	Rs. 624	Rs. ...	Rs. ...	Rs. ...	Rs. 75	Rs. 699	Measures are being taken to realize the amount of halálkhor cess. The amount of Rs. 75 on account of octroi is due to the default of the contractor. The question of remitting the amount is under consideration. The amount is on account of tax on stamping cloth. A decree has been obtained against the defaulter, but as he has no property, the balance cannot be realized. The defaulters have absconded.	
	34	Tásgaon...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 111	Rs. 111			
	35	Pusesávli ...	Rs. ...	Rs. ...	Rs. ...	Rs. 5	Rs. ...	Rs. ...	Rs. ...	Rs. 5		
		Total ...	6,476	...	624	863	...	...	563	8,526	
Sholápur ...	36	Sholápur City ...	...	78	3,900	...	...	...	...	3,978	The contractor of octroi having failed to pay the amount a civil suit was brought against him, and a decree obtained for the amount is in execution. The incumbent has absconded, and steps are being taken to recover the amount from the surety.
	37	Bársi Town ...	...	...	...	...	...	...	...	3,251	
	38	Pandharpur ...	...	...	...	...	9	...	...	...
		Total ...	...	78	3,900	...	9	...	3,251	7,238	
		Grand Total ...	33,726	2,339	22,012	949	17	...	38,376	1,07,419		

24. The following table shows the cash balances on hand at the close of 1879-80 in each municipality of the Division. The total amounts to Rs. 3,46,360-4-10, of which sum Rs. 1,68,623-8-9 stands to the credit of the Sholapur City Municipality alone. This amount includes Rs. 1,45,393-14-0, being the portion of the loan for water-works in progress and not yet expended. It will be noted that the balances according to this statement do not agree with those ascertainable from the statement embodied in my 6th para., the reason of which is that the latter does not include all municipal income but only such as is derived from direct and indirect taxation :—

District	No.	Name of Municipalities.	Balance on hand on 31st March 1880.	District	No.	Name of Municipalities.	Balance on hand on 1st March 1880.
			Rs. a. p.				Rs. a. p.
Ahmed- nagar.	1	Ahmednagar City ...	808 9 7	Poona.	28	Poona City ...	33,589 9 5
	2	Bhingar ...	795 4 1		29	Indapur ...	75 9 9
	3	Sangamner ..	4,482 8 0		30	Baramati ...	5,236 3 1
		Total ...	6,086 5 8		31	Sasvad ...	17 5 4
Khandesh.	4	Jaigaon ...	3,728 10 10		32	Jejuri ...	199 6 4
	5	Varangaon ...	984 3 8		33	Sirur ...	1,682 11 6
	6	Erandol ...	1,433 15 4		34	Talegaon, Dhamdhera .	24 7 0
	7	Dharangaon ...	2,083 8 2		35	Junnar ...	2,057 8 7
	8	Amalner ...	496 2 8		36	Talegaon, Dabhada ...	597 9 6
	9	Parola ...	5,886 6 4		37	Khed ...	351 13 2
	10	Bhadgaon ...	1,086 2 11		38	Alandi ...	1,774 1 9
	11	Maheji ...	753 0 10		39	Lonavli ...	408 5 6
	12	Songir ...	4,027 1 2			Total ...	46,014 10 11
	13	Prakasha ...	1,061 15 3	Satara.	40	Karad ...	3,656 0 11
	14	Shahada ...	4,000 1 10		41	Vita ...	674 8 11
	15	Nandurbár ..	1,686 10 5		42	Sátara ...	12,752 13 6
	16	Taloda ...	3,279 14 2		43	Rahimatpur ...	313 8 0
	17	Dhulia ...	19,701 6 4		44	Wai ...	1,147 12 2
	18	Sindkheda ...	640 1 9		45	Malcolm Peth ...	323 6 9
	19	Betivad ...	332 5 6		46	Islampur ...	1,100 10 3
	20	Shirpur ...	2,929 2 0		47	Tasgaon ...	1,110 3 9
	21	Chopda ...	1,593 0 3		48	Ashta ...	455 14 7
		Total ..	55,705 13 5		49	Puscasavli ...	105 1 1
					50	Máyni ...	581 11 6
Nasik.	22	Nasik ...	10,291 7 9		51	Mhasvad ...	2,048 15 9
	23	Trimbak ...	587 10 4	Sholapur.	52	Shingnapur ...	1,503 9 6
	24	Siunar ...	738 9 10		53	Sholapur City ...	1,68,623 8 9
	25	Igatpuri ...	1,402 11 1		54	Barsi ...	4,643 10 1
	26	Yeola ...	1,580 12 5		55	Karmala ...	1,324 1 8
	27	Malegaon ...	1,796 12 4		56	Pandharpur ...	20,879 2 7
		Total ...	16,397 15 9		57	Sangola ...	915 11 4
						Total ..	1,96,386 2 5
		Total ...	16,397 15 9			Grand Total ...	3,46,360 4 10

25. The following table exhibits the loans taken by municipalities in this Division. The Sholapur Municipality negotiated during the year with the sanction of Government for a loan of Rs. 1,93,894 in the open market, the object of the loan being to secure a good supply of pure drinking water for the inhabitants of the town. The loan, which was taken up at 7 per cent. interest, readily found favour with investors. In addition to this loan the municipality borrowed Rs. 15,000 from Government for expenditure on Famine Relief, part of which only has been repaid. The Sátara Municipality has made application for a large loan of Rs. 3,00,000 to be obtained in the open market in connection with a scheme for supplying water for the town of Sátara. This loan has just been sanctioned by Government :—

Name of Municipal Town.	Name of Creditor.	Rate of Interest per cent. per annum.	Amount borrowed.	Amount paid.	Balance due.	Date of final liquidation.
			Rs.	Rs.	Rs.	
Ahmednagar ..	Government ..	4½	12,000	9,000	3,000	1st January 1881.
Sangamner	Do. ...	4½	6,000	300	5,700	
Jalgaon	Do. ...	4½	65,000	6,000	59,000	
Yeola	Do. ...	4½	9,000	2,500	6,500	
Indapur ..	Do. ...	4½	5,000	4,641	359	
Jejuri	Do. ...	4½	1,000	820	180	This loan was borrowed in 1854-55, but the money was repaid in the year 1861.
Rahimatpur ... ..	.....	...	3,000	..	...
Sátara	Local Funds	6,191	It is not stated from whence the loan was obtained.
Karad	Do. ..	...	8,784	...	8,784
Islampur ... ..	.....	..	2,000	...	2,000
Sholápu ..	Government	15,000	6,000	9,000	Will be repaid in 19 years in half-yearly instalments of Rs. 5,000 each.
	In the market ...	7	1,93,894	..	1,93,894	

26. The following table supplies information regarding the length of roads within the limits of each municipality and where lamps are provided, and the number of such lamps:—

Made-roads and Lighting.

District.	Name of Municipal Town.	Length of made-roads in miles.	Number of Lamps.	Average Number of Lamps per mile.	Remarks.
Ahmednagar.	Ahmednagar City ...	16	125	7·8	No made-roads. The number of lamps shown here was at the last fair.
	Bhingár	3	36	12	
	Sangamner	A little more than 1¼ miles.	14	11·2	
	Jalgaon	More than 3½ miles.	42	12	
	Varangaon	A little more than 1½ miles.	None.	...	
	Amalner	A little more than 1½ miles.	Do.	...	
	Párola	A little more than 1½ miles.	1	·5	
Khandesh.	Bhadgaon	A little more than 2½ miles.	16	7·1	
	Máheji ... ..	.....	25	...
	Dharangaon	A little more than 6½ miles.	..	...
	Erandol	A little more than 9 miles.	...	...
	Sindkheda	A little more than one mile.	..	...
	Chopda	A little more than 1½ miles.	26	17·3	
	Shirpur	Nearly 4 miles ...	46	11·5	
	Betáavad ... ..	.....	...	...
	Dhulia	Nearly 16 miles .	60	3·7	
	Songár	Nearly ½ of a mile	20	80	
	Taloda	Nearly 1½ miles.	8	5·3	
	Prákasha	½ mile.	2	4	
	Sháháda ... ..	.....	30	...
	Nandurbár	Nearly 1 mile ...	29	29	No made-roads.

District.	Name of Municipal Town.	Length of made-roads in miles.	No. of Lamps.	Average No. of Lamps per mile.	Remarks.
Násik.	Násik	Nearly 21 miles ...	215	10·23	Besides these there are 14 lanterns at each Octroi Municipal Náka.
	Málegaon	Do. 5 do. ...	60	12	
	Igatpuri	Do. $1\frac{3}{4}$ do. ...	...	...
	Sinnar	Do. $2\frac{1}{2}$ do. ...	...	...
	Trimbak	Do. $\frac{3}{4}$ of a mile.	...	...
	Yeola	A little more than 2 miles ...	...	...
	Poona City	46 miles ..	460	10	
	Indápur	A little more than one mile ...	...	...
	Báramati	Do. $1\frac{3}{4}$ miles ..	40	22·85	
	Sásvad	2 do. ...	...	...
	Jejuri	13 do. ...	...	...
	Sirúr	$2\frac{1}{2}$ do. ..	25	11·1	
	Talegaon, Dhamdhera	A little more than $3\frac{1}{2}$ miles ...	25	7·14	
	Junnar	Do. $4\frac{1}{2}$ miles ..	75	16·6	
	Talegaon, Dábháda ...	Do. $4\frac{3}{4}$ do. ..	12	2·5	
	Khed	$2\frac{1}{2}$ do. ...	...	...
	A'landi	2 do. ...	...	...
	Lonávli	A little more than half a mile ...	...	...
	Sholápur City	16 miles ..	394	24·75	
	Bársi	5 do. ...	70	14	
Sátára.	Karmála	$5\frac{1}{2}$ do. ...	25	4·5	The roads are lighted, but the number of lamps is not stated in the Vice-President's report.
	Pandharpur	$10\frac{1}{2}$ do. ...	132	12·5	
	Sángola	3 do. ..	21	7·	
	Sátára	11 do ...	129	11·7	
	Rahimatpur	A little more than $2\frac{3}{4}$ miles ...	5	1·8	
	Wái	$10\frac{1}{2}$ miles ..	...	...
	Karád	A little more than $4\frac{1}{4}$ miles ...	...	...
	Vita	Do. $1\frac{1}{2}$ miles ..	...	...
	Islámpur	4 do. ...	...	...
	Tásgaon	Nearly 13 do. ...	...	...
Sátára.	Ashta	Do. 3 do. ..	13	4·3	
	Pusesávli	$2\frac{1}{2}$ do. ..	3	1·2	
	Máyni	$1\frac{1}{4}$ do. ...	7	5·6	
	Mhasvad	$2\frac{3}{4}$ do. ...	30	10·9	
	Shingnápur	10 do. ..	15	1·5	
	Mahábaleshvar	40 do. ...	42	1	
	Total ..	335 $\frac{1}{4}$ miles.	2,278	6·7	

27. The chief wants in most of the municipalities of the Division appear to be a good supply of drinking water and public latrines. Drainage, markets, dispensaries are also required in not a few of the municipalities. The means at the disposal of the Commissioners do not admit of much being done at a time, but it is very desirable that the first two requirements should in every case be first met. At present something is being done in Sholápur for the improvement of its water-supply. In Sátára a large scheme has been considered, and sanction has been accorded to raising a loan of Rs. 3,00,000. In Yeola of the Násik District the want of pure drinking water has been felt for several years past, and should the loan applied for by the municipality be sanctioned, funds will be forthcoming for meeting this want. Although Ahmednagar already receives in seasons of

good rain-fall a fair supply of water, it is in unfavourable years not sufficient for the inhabitants of the town and cantonment, and a scheme is in contemplation for increasing the supply, towards carrying out which Government aid may have to be given. Lake Fife has met the wants of the inhabitants of the Poona City in this matter, and the chief requirements of that city are a good system of drainage both for sewage and storm waters, and a market worthy of the name. There are also other pressing requirements which should be attended to as funds admit.

28. The disposal of the night-soil and refuse in the larger city municipalities and towns is now being carefully attended to, though the methods adopted vary. Poona, Sholápur and Násik convert the night-soil with the aid of the street-sweepings into poudrette, which is largely used as manure by the cultivators, and therefore obtains a ready sale. In Ahmednagar the town sewage is sold without undergoing special preparation beyond burying for a time, and yields, it is said, a sum that is likely soon to represent the cost of the establishment maintained for its removal. This is also the plan adopted in Sátára. It takes a long time for cultivators to become accustomed to the use of this manure. The question of converting night-soil and town-refuse into manure is however very important. The system is gradually spreading, and, if properly attended to, will no doubt add considerably to the income of municipalities. It is in those towns where there is much irrigated land in the neighbourhood that this description of manure comes most quickly into favour and demand.

29. The following table shows the number of municipal prosecutions instituted in the several municipalities of the Division. The total number of cases is 1,792, in 1,679 of which punishments were awarded. The average per municipality is 31 cases. The largest number appears against Sholápur City where the management of municipal affairs seems to be rigorously carried out. Sátára, considering its size, has very few cases. The number of cases in Poona City seems fair and not very excessive. In the Khándesh District and in some of the Násik municipalities due attention seems to be paid to this matter. If by the presence of criminal prosecutions the temper of the population in matters of sanitation is to be judged, then Sátára, as a whole, may well be congratulated, and so also may some of the smaller municipalities in the Poona District :—

30. The following statement shows the number of births and deaths for the year 1878-79 and 1879-80 in those of the municipalities of the Central Division, Khándesh excepted, for which the information has been supplied. For the municipalities in Khándesh the particulars are wanting in the report of the Collector and President. The registration of births and deaths is at present undertaken by some of the municipalities only, and in those in which the registers are not kept by the municipalities, the information is supplied from the village registers. This is a duty which should be generally undertaken by all municipalities, though in one at least of those in which it is so performed, I regret, I did not find that attention paid to it which is necessary to secure accurate results. Owing to the incompleteness of the statement I am unable to draw any general conclusions; but if the registers are in every case correct, they go to show that while in some of the municipalities—Poona for instance—the number of deaths considerably exceeds the number of births in the year, in others the reverse is found to be the case:—

Statement showing the Number of Births and Deaths in the Municipalities of the Central Division for the years 1878-79 and 1879-80.

District.	No.	Name of Municipality.	No. of BIRTHS.		No. of DEATHS.		REMARKS.
			1878-79.	1879-80.	1878-79.	1879-80.	
Ahmednagar.	1	Ahmednagar City ...	344	570	1,956	1,048	
	2	Bhingár Town ...	80	84	126	126	
	3	Sangamner ...	242	238	293	112	
		Total...	666	892	2,375	1,286	
Násik.	4	Násik ...	339	500	1,535	762	
	5	Trimbak ...	...	...	...	...
	6	Sinnar ...	...	...	...	...
	7	Igatpuri ...	88	103	122	116	
	8	Yeola ...	512	178	362	155	
	9	Málgaon ...	163	227	528	243	
		Total...	1,097	1,008	2,547	1,276	
Poona.	10	Poona City ...	549	451	3,575	1,536	
	11	Indápur ...	38	5	202	47	
	12	Báramati ...	181	131	113	120	
	13	Sásvad ...	78	84	100	94	
	14	Jejuri ...	57	68	81	57	
	15	Sirúr ...	6	15	51	25	
	16	Talegaon, Dhamdhora ...	54	64	132	61	
	17	Junnar ...	169	255	101	92	
	18	Talegaon, Dáblháda ...	67	54	119	85	
	19	Khed ...	89	71	178	48	
	20	A landi ...	54	77	146	53	
	21	Lonávi ...	33	7	6	8	
		Total...	1,385	1,282	4,802	2,226	
Sátára.	22	Karád ...	132	193	434	228	
	23	Vita ...	63	146	83	85	
	24	Sátára ...	555	659	1,304	573	
	25	Rahimatpur ...	115	116	206	123	
	26	Wái ...	207	161	341	160	
	27	Málcolm Petb ...	39	8	48	33	
	28	Islámpur ...	243	332	189	189	
	29	Tásgaon ...	151	171	146	218	
	30	Ashta ...	143	255	163	139	
	31	Pusesávli ...	24	* ...	53	* ...	*Not given.
	32	Máyni ...	14	45	228	55	
	33	Mhasvad ...	111	137	200	131	
	34	Shingnápur ...	22	13	37	41	
		Total...	1,819	2,236	3,432	1,980	

District.	No.	Name of Municipality.	No. of Births.		No. of Deaths.		REMARKS.
			1878-79.	1879-80.	1879-80.	1879-80.	
Sholapur.	35	Sholapur City ...	607	496	4,368	1,982	This register is now being kept from the commencement of the year 1850-51.
	36	Báisi Town ..	204	212	1,057	755	
	37	Karmála Town ..	...	...	...	...
	38	Pandharpur Town ..	243	214	1,254	514	
	39	Sángola ...	45	34	259	193	
		Total ...	1,099	956	6,938	3,444	

31. In the course of my last tour, I examined the accounts and proceedings of the municipalities named in the margin, and the defects and irregularities discovered have been duly communicated to the Presidents concerned. The sanitary condition of the towns was found on the whole to be satisfactory, and where improvements suggested themselves as desirable, the same have been communicated to the Presidents for attention by the Commissioners. I would observe that the municipal town of Lonávli in the Poona District was a marked exception, as I found it on inspection to be in a most filthy state. Cesspools were here and there allowed to flow on to the streets, and heaps of rubbish were noticed in close proximity to dwellings. In some places cattle were tied up right in the middle of the road. It was clear on the whole that the town was very indifferently looked after. This matter has been duly brought to the notice of the Collector and President,

32. The chief want I found in most instances to be sufficient latrine accommodation and good systems of water-supply and drainage. Here and there the irregularity and narrowness of the streets by which free ventilation is obstructed also attracted attention. In Sirúr of the Poona District the unsatisfactory state of the outstanding balances, which had also attracted the attention of the President and had led to the removal from office of the Secretary, was duly noticed, and it is hoped that improvement will follow on the steps taken. In Indápur the birth and death registers which are kept by the village officers were found to be prepared in a careless and irregular manner, and it has been suggested that the municipality should undertake the duty of keeping these registers. In some portions of the town of Sátára there is a want of sufficient latrine accommodation; and at Wái in the Sátára District, the impurity of the well-water in the town appeared to me to be due to the large number of cesspools, the removal of which and the substitution for them of public latrines has been pressed on the attention of the Commissioners. In Karád it was found that the streets in some places needed widening in order to afford better ventilation. To all these points the attention of the Presidents has been drawn with a view to their being remedied as opportunities offer.

33. I regret that I have not been able to make this report as complete as I intended, owing to information on all points not having been supplied for some of the municipalities, particularly those in the Khándesh District. I hope I may be able to present my next report in a more complete shape. One of the matters I was desirous of recording was the amount and value of the real property in possession of each municipality, but the information received up to date on this head is neither complete nor satisfactory. It is a matter, however, to which I shall draw the attention of the Presidents of the municipalities. To be of real value such a statement must be carefully and accurately prepared so as to serve as a record for future reference, and this will be duly impressed on the Collectors and Presidents.

34. Much of the Central Division has just passed through a severe crisis in connection with the famine, and, as far as was practicable, the municipalities gave their share of help towards mitigating distress. Indápur in the Poona District, and Sholápur and Ahmednagar cities were most prominent in according all the assistance they could, and I am glad to note that the services of the prominent members of both the Indápur and Ahmednagar Municipalities have been duly recognized by the bestowal on them of honorary titles of distinction, which, no doubt, will lead to such services being generally emulated.

35. It is, I consider, desirable that this Annual Municipal Administration Report should be circulated in all municipalities, and it should be submitted to Government, printed. This could be accomplished if each municipality contributed according to its income its share towards the printing charges. It would, therefore, be well if Government were to pass an order that this course should be adopted.

I have the honour to be,

Sir,

Your most obedient Servant,

E. P. ROBERTSON,

Commissioner, C. D.

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No. $\frac{P}{171}$ OF 1880.

FROM

ARTHUR CRAWFORD, Esq.,
Commissioner, S. D.,

TO

J. NUGENT, Esq.,
Secretary to Government,
General Department.

Poona, 13th September 1880.

SIR,

I have the honour to submit reports from the different Districts of the Southern Division on the administration of the several Municipalities therein during the past year.

2. I experienced considerable difficulty in tracing the history of each Municipality and ascertaining its precise position and future wants; and accordingly, in the course of the year, I issued the following circular to the Collectors and Presidents, which sufficiently explains itself:—

“SIR,—Of late years, partly owing to the famine which more or less dislocated Municipal arrangements, and partly owing to changes in the octroi tariff and in the mode of levy of that impost, the reports on the various Municipalities have become somewhat desultory, so that it is not easy, especially in a new division like this, to review systematically Municipal progress in the various districts.

“2. It appears to me, moreover, that with the simultaneous re-organization of the Sanitary Department and the radical changes which the Government of India's Octroi Bill must bring about, a moment has arrived when there should be a review of the past history, the progress and present position of each Municipality, and a scheme prepared to provide gradually for the Municipal wants of each town as means may become available.

“3 I propose therefore that such review shall take place in your next Annual Municipal Administration Report, which, I take the opportunity of reminding you, is due on the 15th July, and should be punctually submitted.

“4. To secure uniformity, so far as uniformity is possible, and for facility in future references, I have drawn up and now append a kind of skeleton report which you ought to have no difficulty in filling up with the aid of your Assistants and the various Municipal Committees.

“5. I look confidently to you to see that accuracy is insisted upon in the figures furnished, and that the sketch of the present condition and most pressing wants of the town shall be carefully and intelligently drawn up.

“6. Copies of this letter and Appendix are forwarded for distribution to your Assistants and Municipal Committees.

“SKELETON MUNICIPAL ADMINISTRATION REPORT.

“Chapter Reviewing Past Administration.

“I.—State the date of establishment of the Municipality.

“II.—State population within Municipal limits.

“III.—State gross income of the Municipality from all sources from date of establishment to end of year of report under heads—

“ (a) Direct Taxation.

“ (b) Indirect Taxation.

“ (c) Miscellaneous.

“ Here give incidence of taxation (per head), direct and indirect, and miscellaneous.

“ IV.—State gross expenditure in same period on—

- “ (a) Establishment and Contingencies (Office, Collection, &c.)
- “ (b) Sanitary Establishments (Vaccination, Scavenging, &c., &c.)
- “ (c) Public Works, Sanitary. This will include Latrines, Markets, Dispensaries.
- “ (d) Public Works, General, Roads, Dharmshālas, Wells, Lighting, Road-watering, &c.
- “ (e) Repairs—(1) Roads, (2) Buildings.
- “ (f) Education.

“ V.—If there be any loans, give a brief summary regarding them.

“ VI.—If the Municipality possesses real property, enumerate the same and
“ state income annually derivable therefrom.

“ VII.—Chapter describing the town and reviewing its present condition.

“ VIII.—Water-supply—whence supplied ; give full details.

“ IX.—Sanitary—

- “ (a) Describe mode of conservancy, removal of garbage and street sweepings, and mode and place of disposal. Give strength and cost of scavenging establishment in men, cattle, and plant.
- “ (b) Disposal of night-soil. State if there are public latrines, their number, how managed and maintained, strength of sweepers, mode and place of disposal of night-soil.
- “ (c) Describe mode of registering births and deaths and cost thereof.
- “ (d) State if any and what vaccination establishment is entertained.
- “ (e) Describe Markets, Public—Private.

“ X.—Works, General—

- “ (a) Roads, state length of.
- “ (b) Number and kind of lights thereon and annual cost.
- “ (c) Give a list of Municipal buildings and state annual cost of repairs.
- “ (d) State if roads are watered and at what cost.

“ XI.—Education.

“ Give number of schools of all kinds and attendance, and state the contributions, if any, by the Municipalities.

“ XII.—Municipal wants.

“ Give a brief summary of, and describe the most pressing Municipal wants of the town in the order of their importance, and state what steps, if any, have been taken to supply them, and mention approximately the estimated cost in each case.

“ XIII.—Future Funds.

“ State the average balance now available after payment of all fixed and recurring charges.

“ XIV.—Estimate the future income after a strict application of the Government of India's Town Duties Bill.

“ XV.—State how any loss in the income can best be supplemented, or what fresh direct taxation may be possible.”

3. I am hopeful that the reports for the present year in the form I have prescribed will be of great service for future reference. Certain further details have

also been called for subsequently relating to the real property of the various Municipalities, their outstanding balances, Municipal prosecutions, &c., &c., which will be duly noticed hereafter.

4. The following statement shows the number of Municipalities as 30 against 27 in last year. Of these two are temporary, that is to say, they are established periodically on the occurrence of certain fairs at Ulvi in Kánara and Yellama in Belgaum. The new Municipalities are Byádgi, Hángal, and Háveri, all in Dhárwar. A Town Municipality was also established for Dápoli in the Ratnágiri District, but not having commenced operations in the year under report it is omitted from the list.

5. The 30 Municipalities during the past year controlled a population of 336,793 persons, from whom they realized a gross income of Rs. 2,83,982-5-2½, or 13½ annas per head only, while they expended a trifle less than their income, viz., Rs. 2,83,978-7-1 :—

District.	Number.	Name of Municipal Town.	Population as per Census of 1872.	Gross Annual Income, 1879-80.	Gross Expenditure, 1879-80.	REMARKS.
1	2	3	4	5	6	7
Ratnágiri	1	Vengurla	9,000	Rs. 15,077 4 7	Rs. 13,163 11 8	Excluding that of Ubhadunda, which is not within the Municipal limits. † The statement prescribed by the Government of India includes, besides Rs. 8,762-11-9 entered in the report, Rs. 15,000 on account of Loan, and Rs. 14,169-12-0 on account of cost of articles adjusted.
	2	Rajapur	8,207	† 38,232 7 9	† 36,578 5 6	
	3	Ratnágiri	15,000	1,092 7 9	1,018 12 11	
	4	Chiplun	8,780	53,617 12 7	3,789 8 2	
		Total for Ratnágiri	40,987	88,020 0 8	81,500 6 3	
Dhárwar	5	Dharwar	27,136	20,511 8 5	32,976 1 14	† The figures include, besides the items given in the body of the report, Rs. 15,000 on account of the Loan, Rs. 14,469-12-0 on account of the cost of articles adjusted, Rs. 1,055-4-0 on account of payment of a ... and Rs. 59-2-1 on expenditure ... and Mr Mackenzie's foot-note
	6	Hulbi	27,961	21,011 14 9	3,071 15 6	
	7	Chit. Betra	19,000	13,207 7 0	16,055 3 8	
	8	Nawalund	3,778	5,556 3 10	7,587 1 8	
	9	Nawalund	9,911	2,901 0 6	3,191 0 1	
	10	...	6,201	3,511 2 9	949 2 3	
	11	...	4,000	3,525 5 9	305 5 7	
	12	...	11,621	5,281 1 8	5,412 1 0	
	13	...	5,463	1,777 7 8	777 7 8	
		Total for Dhárwar	131,920	80,815 0 4	100,557 2 72	
Kánara	14	Kanara	13,201	10,108 15 5	9,325 5 10	Number of persons assembled at the Jatra
	15	Kanara	10,912	9,080 2 8	11,145 10 9	
	16	Gokun	3,707	1,191 11 1	643 10 3	
	17	Susi	5,285	9,607 9 4	8,003 8 5	
	18	Haliyal	5,071	4,992 2 4	4,571 12 3	
	19	Ulvi (temporary)	8,000	705 1 0	548 10 10	
		Total for Kánara	46,275	35,985 12 10	34,788 9 7	
Kaldgi	20	Balkot ...	14,002	6,714 11 7	7,404 15 5	
	21	Kaldgi ...	6,592	2,949 11 8	2,903 3 10	
	22	Burpur ...	12,938	2,730 2 7	2,430 13 4	
	23	Hkal ...	10,107	5,361 14 11	6,130 9 7	
		Total for Kaldgi	43,639	17,756 8 9	18,869 10 2	
Belgaum	24	Belgaum ...	26,947	28,481 11 5	22,995 12 8	
	25	Yamkanmardi ...	5,296	759 0 0	781 13 7	
	26	Nipuni ...	9,371	7,656 10 0	3,938 11 0	
	27	Saundatti ...	8,180	1,692 9 0	1,636 11 7	
	28	Gokak ...	12,612	6,190 6 3	4,779 2 0	
	29	Yellama (temporary) ...	...	2,849 6 0½	1,941 14 1½	
	30	Athni ...	11,588	8,774 13 11	8,928 9 6	
		Total for Belgaum...	73,994	56,404 8 7½	45,002 10 5½	
		GRAND TOTAL ...	336,793	2,83,982 5 2½	2,83,978 7 1	

Constitution of the Municipal Committees.

6. The constitution of the Committees of the several Municipalities, as compared with last year, was as follows:—

Year.	Total Number of Members	Europeans.	Natives.	Officials.	Non-Officials
1878-79	410	66	344	150	260
1879-80	457	71	386	159	298
More	17	5	12	9	38
Less ... ..	...	...	..	.

There was thus an increase of 17 in the total number of Municipal Commissioners. The number of European Commissioners shows a slight increase over the figures of 1878-79, being 71 against 66. The number of Native Commissioners has also increased from 344 to 386. The proportion of non-official Commissioners has improved by 2 per cent., being 65 against 63 last year.

7. Only persons of more or less education can be expected to take an intelligent interest in Municipal affairs, and to conduct them with zeal and tact. The best men, however, as a rule, are attracted by Government service; and in outlying districts other good men are not easily obtainable. Nevertheless the number of non-official members is nearly double that of the officials. This is a proportion that should secure independent criticism and a thorough representation of public opinion.

8. The following statement shows the date of the establishment of each Municipality. It appears that during their existence, which ranges from 1 to 15 years, the Municipalities have collected a gross sum of Rs. 25,44,132-4-9½, or Rs. 7-8-10 per head of the population concerned, of which Rs. 6,35,935-11-1, or 25 per cent. of the whole, was from Direct, and Rs. 14,33,649-0-11½, or 56 per cent., was from Indirect taxation, Rs. 4,71,547-8-8½, or 19 per cent., being made up of other or Miscellaneous receipts.

Of the gross sum of Rs. 25,44,132-4-9½ received, they have expended Rs. 25,10,066-5-10, and there should therefore be a gross balance of Rs. 34,065-11-11.

Rs. 3,51,371-13-7½, or 14 per cent. of the whole expenditure, has been on establishments and contingencies, which is an unduly large proportion. The Sanitary Establishment, on the other hand, has only cost Rs. 1,00,887-10-4, or 20 per cent. of the total expenditure. Public Works, Sanitary, have absorbed the rather small proportion of 16 per cent., or Rs. 4,10,295-4-10½; other public works, which include lighting, account for Rs. 7,51,159-14-3, or 30 per cent. Repairs, which include road repairs, is a heavy item, Rs. 2,58,109-11-7, or 10 per cent. The very small sum of Rs. 72,351-2-1, or barely 3 per cent., has been contributed towards education:—

District	Number	Name of Municipal Town.	Date of Establishment.	GROSS INCOME FROM DATE OF ESTABLISHMENT.			
				Direct Taxation.	Indirect Taxation.	Miscellaneous.	Total.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
atnagiri	1	Vengurla	1st May 1876	6,758 11 3	42,507 8 5	2,767 9 4	52,033 13 0
	2	Rajoor	1st April 1876	4,245 10 6	16,801 11 4	3,415 8 6	*24,465 14 4
	3	Kotr giri	1st " 1876	1,868 6 8	1,533 12 8½	422 3 3	3,844 6 7½
	4	Chiplan	16th December 1876.	3,566 4 4	13,559 9 0	27,547 4 11	44,703 2 3
		Total		16,442 0 9	74,452 9 5½	34,152 10 0	1,25,047 4 2½
Dharwar	5	Dharwar	1st January 1856	1,91,954 0 0	17,601 0 0	20,793 0 0	2,30,348 0 0
	6	Hubbli	31st July 1855	1,20,094 0 6	2,47,277 5 7	1,12,617 0 10	4,79,988 6 11
	7	Chitambar	1st May 1859	57,262 7 6	78,587 5 11	68,282 13 11	2,04,132 11 4
	8	Nandgaon	19th December 1870	11,495 12 0	30,420 7 11	11,010 1 2½	52,926 5 11
	9	Nandgaon	20th January 1871	10,547 4 0	22,727 0 5	5,512 9 7½	38,786 14 0½
	10	Lyda	16th Sept 1879	272 8 0	3,540 12 0	35 14 9	3,849 2 9
	11	Hangal	1st October 1879	155 0 0	215 8 3	8 13 6	382 5 9
	12	Ranebennur	1st January 1855	17,473 0 10	24,179 1 3	4,358 8 5	46,010 10 6
	13	Haveri	11th Sept. 1879	...	1,768 9 8	3 0 0	1,771 9 8
		Total		4,09,237 0 10	4,26,317 3 0	2,22,621 14 3	10,58,196 2 1
Karnataka	14	Karnataka	50th June 1864	32,927 13 5	73,403 9 6	49,642 3 6	1,55,973 10 8
	15	Karnataka	31st July 1867	32,027 6 1	85,817 15 4	3,344 2 3	1,21,189 7 8
	16	G. K. K.	1st April 1870	6,725 0 7	12,471 6 9	2,128 5 6	21,327 12 10
	17	S. K. K.	1st July 1866	20,049 5 8	68,575 5 5	7,117 9 5	95,742 4 6
	18	H. K. K.	2nd March 1865	19,826 3 2	25,093 3 0	11,035 14 4	58,955 4 6
	19	Chitambar	January 1878	1	....	...	...
		Total		1,11,558 13 2	2,68,361 8 0	73,268 3 0	4,53,188 8 2
Mysore	20	B. K. K.	1st May 1865	...	90,257 5 3	12,253 8 2	1,11,540 13 5
	21	K. K. K.	1st Sept 1867	3,905 7 5	25,195 10 3½	4,152 6 8	36,453 8 4½
	22	M. K. K.	7th Jan 1874	3,329 10 0	44,089 5 8	6,791 2 4	54,010 5 0
	23	H. K. K.	1st Jan 1865	...	50,698 10 6	19,725 3 4	79,223 13 10
		Total		7,235 1 5	2,21,272 2 5	4,722 1 6	2,81,228 8 7½
Mysore	24	Mysore	1st Jan 1852	50,794 11 5	2,01,423 14 7	55,256 12 0½	3,07,675 6 3½
	25	Mysore	1st May 1854	8,185 11 3	3,630 0 5	334 4 0½	12,152 15 8½
	26	Mysore	1st Sept 1874	5,099 8 2	70,452 0 5	2,374 6 4	83,925 14 11
	27	Mysore	1st January 1876	3,502 14 6	5,576 0 0½	325 9 5½	7,687 8 0
	28	Mysore	1st July 1853	12,867 8 5	55,402 5 10	16,481 10 9	84,751 12 3
	29	Mysore	1st October 1878	4,351 15 11	...	475 11 6½	4,830 11 5½
	30	Mysore	1st " 1853.	6,634 4 9	95,282 1 6	23,531 2 10	1,25,447 9 1
		Total		91,442 10 11	4,36,246 9 9½	98,782 8 11½	6,26,471 13 8½
		GRAND TOTAL		6,35,935 11 1	14,36,649 0 11½	4,71,547 8 8½	25,44,132 4 9½

*These figures do not include the amount of loan (Rs 15,000)

† This properly belongs to

‡ See note on Column 6

§ The history of this Municipality

§ Rs. 6,240-5-9 on account of sweepers and carts (Sanitary Establishment proper),

GROSS EXPENDITURE FROM DATE OF ESTABLISHMENT.

Establishment and Contin- gencies.	Sanitary Establishment.	Public Works (Sanitary.)	Public Works (General.)	Repairs	Education.	Miscellaneous.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
5,443 6 8	3,202 3 5	25,426 11 1	8,221 6 11	1,249 0 0	240 0 0	5,612 5 11	49,395 2 0
5,081 13 10	1,332 0 0	3,153 10 0	10,067 0 2	643 3 11	280 0 0	.	‡ 20,537 11 11
837 3 7½	478 11 3	121 1 9	1,626 3 0	35 15 2	.....	.....	3,099 2 9½
6,343 15 7	2,358 14 7	28,904 15 2	2,453 1 7	1,809 0 0	1,111 13 9	..	42,951 12 8
17,706 7 8½	7,371 13 3	57,606 6 0	22,367 11 8	3,737 3 1	1,631 13 9	5,612 5 11	1,16,033 13 4½
31,794 0 0	56,012 0 0	25,721 0 0	1,24,288 0 0	31,375 0 0	1,417 0 0	—	2,73,637 0 0
54,165 4 7	89,192 6 5	93,496 2 3	88,632 7 7	25,667 5 1	13,285 0 0	1,09,150 12 7	4,75,569 6 6
27,844 7 3	17,752 5 2	36,903 8 9½	75,778 12 6½	13,772 5 6	3,174 2 4	25,666 3 11	2,02,591 13 6
14,350 9 7	.. 8	1,149 13 5	24,132 4 4	4,926 8 1½	.	3,087 5 10	47,646 9 3½
11,458 0 5	5,354 5 6	85 10 5	16,134 4 5½	4,358 8 4	100 0 0	..	37,553 13 1½
660 7 4	288 10 11	...	....	.	.	....	919 2 3
269 12 9	98 8 10	...	...	.	...	...	368 5 7
10,351 12 7	9,818 11 10	73 9 6	12,932 0 5	8,871 10 9	...	1,527 0 10	43,574 13 11
467 2 4	249 6 5	...	21 8 0	5 10 0	...	..	743 10 9
1,51,391 8 10	1,78,766 7 1	1,57,432 12 4½	3,41,919 5 4	95,006 15 9½	20,006 2 4	1,38,431 7 2	10,82,954 10 11
14,176 8 7	48,424 3 6	9,235 6 6	54,659 14 1	10,388 7 0	3,797 13 11	16,652 2 4	1,57,824 7 11
18,798 13 0	6,407 15 9	47,645 7 0	28,442 15 3	7,723 3 8	14,960 7 6	.	1,23,975 14 2
5,862 6 11	2,259 13 9	+172 1 5	5,818 15 4	2,010 13 10	..	3,301 2 8	19,455 5 11
28,095 11 2	16,066 10 7	11,808 0 4	19,333 4 4	9,683 9 4	6,458 3 0	....	91,445 6 3
14,260 13 11	6,797 10 1	5,367 11 8	19,600 13 2	6,361 7 7	4,156 10 8	....	56,545 3 1
...
81,194 5 7	79,986 5 8	74,228 10 11	1,27,855 14 2	36,167 9 5	29,363 3 1	19,953 5 0	4,48,749 5 10
13,102 15 3	21,368 12 10	21,168 11 2	44,001 12 6	8,883 11 5	700 0 0	...	1,09,225 15 2
7,248 0 9	12,060 15 4	707 1 3	10,022 5 9	4,672 9 9½	.	..	35,311 0 10½
8,440 0 1	9,439 1 6	869 0 10	13,548 3 8	17,295 1 10	3,937 10 6	.	58,589 2 5
7,069 13 1	31,611 13 6	3,909 1 7	17,511 6 7	4,852 3 2	1,276 4 5	5,789 1 6	72,349 11 10
35,860 13 2	75,080 11 2	26,653 14 10	85,423 12 6	35,733 10 2½	5,933 14 11	5,789 1 6	2,70,475 14 3½
26,429 15 5½	75,747 11 3½	51,091 0 1	83,731 0 4½	53,692 10 4½	3,012 3 11	..	2,93,704 9 6
3,056 10 5	3,982 3 9	.	2,613 2 9½	2,197 10 4	240 0 0	—	12,089 11 3½
9,466 11 6½	16,203 15 10½	496 14 10	28,642 15 0	11,771 12 5	4,319 4 0	..	70,901 9 8
2,370 0 6	1,518 9 3	622 6 0	325 8 1	1,951 5 5	70 0 0	278 14 1	7,439 11 4
11,180 9 7	26,862 2 3	18,129 3 11	12,516 10 4	6,790 11 5	1,011 4 4	5,525 11 5	82,015 5 3
749 5 8	240 13 1	215 0 0	147 5 2	1,232 3 5½	.	.	2,604 11 4½
11,965 5 2	24,826 13 8	23,819 15 11	45,616 8 10	10,104 15 8	6,763 3 9	.	1,23,096 15 0
65,218 10 4	1,49,682 5 2	94,373 8 9	1,73,593 2 7	97,764 5 1	15,416 0 0	5,804 9 6	5,91,852 9 5
3,51,371 13 7½	4,90,887 10 4	4,10,295 4 10½	7,51,159 14 3	2,58,409 11 7	72,351 2 1	1,75,590 13 1	25,10,066 5 10

and cost of articles adjusted (Rs. 14,462-12-0).

Sanitary Establishment,

in Statement at page 3.

has not been given

erroneously included under the head Establishment by the Vice-President

Income for the past year.

9. The following table shows the income derived by each Municipality from indirect taxation, such as octroi, direct taxation, such as house-tax, water-rate, halalkhor-cess, and miscellaneous, which last includes contributions or donations by townspeople for special public improvements.

The percentage of taxation per head under each kind of taxation in each town is also shown.

It appears that the gross Municipal taxation was last year Rs. 1,84,105-13-7, or only annas 8-7 per head of the population.

Direct taxation amounted to the very low figure of Rs. 0-2-7 per head, while indirect taxation amounted to 6 *as*. 2 *p*. per head.

It is sufficiently plain that it is to direct taxation that the Municipalities should look for future addition to their income, and that Municipal taxation generally cannot be condemned as burdensome:—

No.	Name of Municipality	Population as per Census of 1872.	INCOME FOR THE YEAR 1879-80.				INCIDENT PER HEAD OF MUNICIPAL TAXATION.			
			Indirect Taxation.	Direct Taxation.	Miscellaneous.	Total.	Indirect.	Direct.	Miscellaneous.	Total.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Vengurla	9,000	8,985 2 3	3,937 9 11	15,077 4 7	15,077 4 7	1 0 0	0 7 0	0 3 9	1 10 9
2	Rajapur	8,207	4,262 15 8	3,236 10 6	38,232 13 7	38,232 13 7	0 8 4	0 6 4	3 11 11	4 10 6
3	Ranagiri	15,000	.....	787 12 0	304 11 9	1,092 7 9	.....	0 0 10	0 0 4	0 1 2
4	Chiplan	8,780	4,266 8 0	2,482 1 2	26,869 3 5	33,617 12 7	0 7 9	0 4 6	3 1 0	3 13 3
	Total	40,987	17,514 9 11	10,444 1 7	60,061 5 2	88,020 0 8	0 6 10	0 4 1	1 7 5	2 2 4
5	Dhārwar	27,136	8,605 9 9	8,899 2 4	3,006 12 4	20,511 8 5	0 5 0	0 5 3	0 1 9	0 12 1
6	Hudli	37,961	12,453 12 11	7,895 13 0	10,632 4 10	31,041 14 9	0 5 3	0 3 4	0 4 6	0 13 1
7	Gadag-Petgeri	19,035	5,873 2 0	5,355 3 2	3,291 15 10	14,520 7 0	0 4 11	0 4 6	0 2 9	0 12 2
8	Naravand	9,578	3,084 7 5	1,246 8 0	1,275 4 5	5,556 3 10	0 5 1	0 2 1	0 2 1	0 9 3
9	Naravand	9,931	1,828 10 10	737 0 0	335 5 8	2,901 0 6	0 2 11	0 0 8	0 0 7	0 4 8
10	Byadgi	6,201	3,540 12 0	272 8 0	35 14 9	3,849 2 9	0 9 2	0 0 8	0 0 1	0 9 11
11	Ranagiri	4,990	215 8 3	158 0 0	8 13 6	382 5 9	0 0 8	0 0 6	.....	0 1 3
12	Ranabennur	11,623	3,171 0 4	1,625 6 10	484 10 6	5,281 1 8	0 4 4	0 2 3	0 0 8	0 7 3
13	Haveri	5,465	1,768 9 8	.....	3 0 0	1,771 9 8	0 5 2	.....	.....	0 5 2
	Total	131,920	40,491 9 2	26,189 11 4	19,134 1 10	85,815 6 4	0 5 0	0 3 2	0 2 4	0 10 5
14	Karwar	13,263	4,578 14 4	2,838 8 0	2,691 9 1	10,108 15 5	0 5 6	0 3 1	0 3 3	0 12 3
15	Kumta	10,932	5,512 10 5	2,373 0 0	1,194 8 3	9,080 2 8	0 8 1	0 3 6	0 1 9	0 13 3
16	Gokarn	3,707	540 13 7	1,700 15 0	1,304 6 2	4,544 11 1	0 2 4	0 3 6	0 0 7	0 6 5
17	Sirsi	5,285	6,765 0 2	1,867 12 0	474 13 2	9,607 9 4	1 4 6	0 5 8	0 2 11	1 13 1
18	Haliyal	5,071	2,976 7 10	1,323 11 0	431 12 6	4,730 2 4	0 9 5	0 4 9	0 1 7	0 15 9
19	Udvi	8,000	115 8 0	455 12 0	134 0 0	705 4 0	0 0 3	0 0 11	0 0 3	0 1 5
	Total	46,258	20,489 6 4	9,878 13 0	5,617 9 6	35,985 12 10	0 7 1	0 3 5	0 1 11	0 12 5
20	Bargalkot	14,002	5,830 2 10	.....	894 8 9	6,714 11 7	0 6 8	.....	0 1 0	0 7 8
21	Kadga	6,592	1,902 5 6	581 4 0	466 2 2	2,949 11 8	0 4 7	0 1 5	0 1 1	0 7 2
22	Rajapur	12,938	1,700 15 0	945 2 0	84 1 7	2,730 2 7	0 2 1	0 1 2	0 0 1	0 3 5
23	Ilkal	10,107	2,758 2 2	.....	2,693 12 9	5,361 14 11	0 4 4	.....	0 4 1	0 8 6
	Total	43,639	12,181 9 6	1,526 6 0	4,018 9 3	17,756 8 9	0 4 5	0 0 7	0 1 6	0 6 6
24	Belgaum	26,947	10,403 0 4	3,231 14 9	5,846 12 9	28,481 11 5	0 11 6	0 1 11	0 3 7	1 0 11
25	Yamkanmardi	5,296	732 14 6	.....	26 1 6	759 0 0	0 2 2	.....	0 0 1	0 2 4
26	Nipani	9,371	7,447 3 5	.....	209 6 7	7,656 10 0	0 12 9	.....	0 0 4	0 13 1
27	Saundatti	8,180	740 2 6	891 8 0	60 14 6	1,692 9 0	0 1 5	0 1 9	0 0 1	0 3 4
28	Gokak	12,612	4,104 6 3	2,086 0 0	6,190 6 3	6,190 6 3	0 5 2	.....	0 2 8	0 7 10
29	Yellama	11,588	6,364 5 6	2,474 3 6	375 2 6	2,849 6 0	.....	.....	.....	.....
30	Athni	73,994	38,792 0 6	6,597 10 3	11,014 13 10	56,404 8 7	0 8 9	0 3 4	.....	0 12 1
	Total	336,798	11,29,469 3 5	54,636 10 2	99,876 7 7	2,83,982 5 2	0 8 5	0 1 5	0 2 4	0 12 2
	GRAND TOTAL						0 6 2	0 2 7	0 4 9	0 13 0

* These figures include Rs. 15,000 on account of loan, and Rs. 14,400-12-0 on account of cost of articles adjusted in addition to those given in the report.

10. The Municipalities of Bágalkot and Ilkal have been induced during the past year to impose a house-tax, and I shall spare no effort to persuade all Municipalities to resort in future to direct rather than to indirect taxation.

11. The following table shows the receipts of the Municipalities under several heads in the year of report, as compared with those of the previous year:—

Heads.	RECEIPTS.			
	1878-79.	1879-80.	More.	Less.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Octroi	1,10,788 0 0	1,16,108 7 5	5,320 7 5	.....
Tax on houses and lands	40,905 0 6	39,135 10 6	.....	1,769 6 0
Receipts from licenses on trades	2,342 0 6	2,827 2 8	485 2 2	.....
Wheel-tax or other form of receipt from carriages and other vehicles (excluding Tolls)	4,690 10 9	5,032 10 8	341 15 11	.....
Tax on animals	9,606 1 5	10,400 9 2½	794 7 9½	.....
Tolls	2,632 12 6	4,163 0 9	1,530 4 3	.....
Unclassed Taxes	6,711 4 4	6,542 14 1½	.....	168 6 2½
Rent of houses, gardens, markets, &c.	7,882 5 9	10,160 3 8	2,277 13 11	.....
Fines	3,108 4 1	2,721 11 0	.....	386 9 1
Miscellaneous	21,177 2 9½	48,571 13 0½	27,394 10 3	.....
Payments for Municipal services rendered to individuals	851 5 2	26,123 6 5	25,272 1 3	.....
Grants-in-aid from Provincial or Local Funds	14,967 14 3	12,194 11 9	.....	2,773 2 6
Total	2,25,662 14 0½	2,83,982 5 2½	63,416 14 11½	5,097 7 9½
		Deduct	5,097 7 9½	
		Net Increase	58,319 7 2	

The total Municipal revenue shows an increase of Rs. 58,319-7-2 over that of the preceding year or 26 per cent., the figures being Rs. 2,83,982-5-2½ against Rs. 2,25,662-14-0½. Of this increase, however, Rs. 6,003-2-2 represent the income of three new Municipalities of Byádgi, Hángal and Háveri. The largest increase appears under the head "Miscellaneous," but it includes a loan of Rs. 15,000 for Rájápur water-works which is not a recurring item of receipt, and Rs. 14,469-12-0 on account of mere adjustments in the accounts of the same Municipality. Similarly the receipts under the head "Payments for Municipal Services" include water-works contributions by private persons in Chiplún amounting to Rs. 24,902-0-5.

Octroi collections rose from Rs. 1,10,788 to Rs. 1,16,108, which is an increase of Rs. 5,320-7-5 or 5 per cent. If, however, the cost of collection is deducted from the receipts, the net increase over the last year is only Rs. 2,580-11-8. Among the remaining items of revenue there are only two which show any noticeable increase, viz., "Tolls" and rent of houses, gardens, markets, &c. Under the former there is an increase of Rs. 1,530-4-3, and under the latter of Rs. 2,277-13-11.

The increase in the receipts from Octroi and Tolls is due to the fact that the season was more favourable than the previous one.

The collections on account of the tax on houses and lands, which is one of the principal items of revenue, decreased by Rs. 1,769.

Grants-in-aid from Provincial and Local Funds were also less than last year by Rs. 2,773.

Classification of Expenditure for year of Report.

12. The following table classifies the total expenditure in the past year of Rs. 2,83,978-7-1 under the seven several heads:—

	Rs. a. p.
Establishment and Contingencies	43,082 1 8
Sanitary Establishments	55,088 1 10
Public Works (Sanitary)	69,298 10 7½
Public Works (General)	42,343 7 8
Repairs	10,781 15 9
Education	5,531 10 10
Miscellaneous	57,213 6 11½

The details under each Municipality will be found in the following statement:—

Expenditure for 1879-80.

District.	Number.	Name of Municipality Town.	Population.	Revenue.	Police.	Public Works.	Education.	Other Items.	Total.	
Kannadgi.	1	Vengula	0,000	1,115	1	2,57	7	0	Rs. a. p.	
	2	Rejpur	5,207	1,276	1	1,111	5	9	55 12 6	
	3	Ramgarh	15,000	1,000	0	5	7	0	31,396 13 6	
	4	Chiplun	5,750	753	2	5	7	7	1,018 12 11	
		Total	40,957	4,144	1	1,120	0	0	3,759 8 2	
Dharwar.	5	Dharwar	27,146	5,022	2	12,253	9	5	81,880 6 3	
	6	Habli	37,961	5,337	2	6,179	2	11	32,976 1 13	
	7	Gadga-Betgeri	1,007	3,118	10	1,527	0	5	3,071 15 8	
	8	Navalgaund	0,075	2,260	0	3,101	1	1	16,955 3 18	
	9	Nargund	0,931	1,316	5	57	1	0	7,587 6 13	
	10	Byadri	6,201	660	7	288	10	11	3,193 6 13	
	11	Hungul	4,990	269	12	95	8	10	949 2 33	
	12	Ranebennur	11,623	1,498	6	921	0	0	368 5 7	
	13	Havri	5,165	167	2	219	6	5	5,492 4 0	
		Total	131,920	20,250	5	23,705	10	6	713 10 9	
	Kannara.	14	Karwar	13,263	1,246	14	67	8	10	1,00,437 2 73
		15	Kumta	10,902	1,239	5	11,114	6	1	9,632 5 10
		16	Gokain	3,707	52	3	139	7	2	11,345 10 0
17		Sirsi	5,255	1,193	13	1,272	11	0	1,013 10 3	
18		Haliyal	5,071	1,533	14	664	2	10	8,063 8 5	
19		Ulvi	78,000	39	0	2	10	0	4,571 12 3	
	Total	146,255	5,635	8	22,663	6	1	548 10 10		
Kannadgi.	20	Bagalkot	14,002	1,133	10	5	11	9	31,788 9 7	
	21	Kaladgi	6,997	889	2	1,012	2	8	2,152 3 11	
	22	Bijapur	12,938	970	3	285	11	6	761 7 7	
	23	Ilkal	10,107	805	5	309	11	6	2,903 3 10	
	Total	43,639	4,191	5	2,625	3	1	2,430 13 4		
Belgaum.	24	Belgaum	29,917	4,231	0	2,519	5	10	6,130 9 7	
	25	Yankonnardi	5,296	395	8	58	1	11	18,849 10 2	
	26	Nipani	9,371	1,081	11	446	11	2	22,095 12 8	
	27	Saundatti	8,180	563	11	1,075	10	7	781 13 7	
	28	Goklik	12,612	1,117	5	1,211	10	9	3,938 11 0	
	29	Yellarna	...	485	2	169	9	4	1,636 11 7	
	30	Athni	11,558	1,192	7	1,081	9	6	4,779 2 0	
		Total	78,994	9,100	2	1,025	0	0	1,911 14 13	
		GRAND TOTAL	336,738	43,082	1	49,813	53	7	8,938 9 6	
						69,298	10	73	45,002 10 53	
						5,531	10	10	2,83,978 7 1	

* People assembled at the Juntas.
† Correct expenditure as entered in the statement prescribed by the Government of India. The total of the details is Rs. 8,299 9-9 only, and the Collector is requested to explain the difference of Rs. 638 15 9.
‡ Details about cost of repairs cannot be found out from the statement prescribed by the Government of India.

It appears that Rs. 43,082-1-8, or 15 per cent. of the total expenditure, was on establishments and contingencies, a proportion which to my mind is excessive for mere clerks, collectors, peons, stationery and office rent.

For instance, the cost of establishments employed for the collection of Octroi Duties was Rs. 20,414-9-8, or about 18 per cent of the gross revenue, which is more than last year by 2 per cent.

13. In their Resolution No. 1556 of 1st June last (General Department), para. 6, Government invited particular attention to the high charges on account of special establishments in the Municipalities named in the margin. The following table shows the present and previous cost given in the Resolution quoted, of collecting Octroi Duties in these Municipalities:—

Name of Municipality.				Previous cost of collection.	Present cost of collection.
Navalgund	...	...	...	65 per cent.	39 per cent.
Haliyál	...	...	..	59 "	54 "
Ránebennur	...	...	...	51½ "	31 "
Yamkanmardi	...	...	...	36½ "	33 "
Saundatti	...	...	..	34 "	32 "
Gadag ...	...	...	...	32½ "	29 "

It will be seen from the above that the proportionate cost of collection in each of these Municipalities has now been considerably reduced, notably in Ránebennur, which shows an improvement of above 23 per cent. No further reduction seems practicable, as the present establishments are kept at a minimum of strength and of cost, the salaries of kárkúns generally ranging from Rs. 4 to 6 only, which is far too low. The percentage in the case of Haliyál is, no doubt, very high; but owing to the situation of the town in an open country, with numerous outlets, the establishment cannot be reduced without risking an important portion of the Municipal revenue. Moreover, the same establishment is employed in collecting cart-tolls, &c. The Octroi Receipts in this Municipality for 1879-80 amounted to Rs. 1,400 and the Toll Receipts to about Rs. 1,239. And if the percentage is calculated on the total of these two sums, it will come to only 28, which is not excessive under the circumstances.

On the other hand, Sanitary Establishments, which include scavengers, cost only Rs. 55,088-1-10 or 19 per cent. of the total expenditure, which is far too small in proportion to a population of 336,798 souls, and a mileage of 173½ of roads to be cleansed.

The expenditure on Public Works (Sanitary) shows fairly well. This includes works for water-supply, on which Rs. 47,790 were spent, of which no less than Rs. 31,476 was in the Ratnágiri Municipalities.

Rs. 26,419 were expended on road construction and improvement which exhibits a reasonable percentage.

Education received only Rs. 5,531-10-10, and I fear this sum can hardly be increased until more pressing wants have been supplied.

Outstandings due.

14. The following table gives full details as to the outstandings due and uncollected at the close of the year:—

Statement of the receipts and disbursements in the Southern Division at the close of 1879-80.

BALANCE ON ACCOUNT OF											
District.	No.	Name of Municipality.	House Tax.	Wheel Tax.	Ilal-Ikhor Cus.	Pent for Market.	Ground Rent, &c.	Interest levied on Earth and Stone Farms.	Cattle Tax, &c.	Miscellaneous.	Total.
Ratanak Kiri	1	Vengunk	R. a. p. 134 9 5	R. a. p. 588 14 0	R. a. p.	R. a. p. 202 3 0	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p. 925 10 5
	2	Ratanak Kiri	R. a. p. 74 12 4	R. a. p.	R. a. p. 140 0 0	R. a. p.	R. a. p. 1 10 0	R. a. p.	R. a. p.	R. a. p.	R. a. p. 4 0 0
	3	Ratanak Kiri	R. a. p. 134 9 5	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p. 1,018 15 4
	4	Ratanak Kiri	R. a. p. 134 9 5	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p. 1,381 0 0
Dhárwar	5	Dhárwar	R. a. p. 2,234 6 9	R. a. p. 588 14 0	R. a. p. 140 8 0	R. a. p. 202 3 0	R. a. p. 1 10 0	R. a. p.	R. a. p.	R. a. p.	R. a. p. 3,329 9 9
	6	Hubli	R. a. p. 1,120 0	R. a. p.	R. a. p.	R. a. p. 1 14 0	R. a. p. ...	R. a. p.	R. a. p.	R. a. p. 1,500 0 0	R. a. p. 1,516 10 0
	7	Gadag-Petgoi.	R. a. p. 857 10 0	R. a. p.	R. a. p.	R. a. p.	R. a. p. 11 0 0	R. a. p.	R. a. p.	R. a. p.	R. a. p. 659 10 0
	8	Novalgund	R. a. p. 658 0 0	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p. 16 14 0	R. a. p. 300 0 0	R. a. p.	R. a. p. 974 14 0
Dhárwar	9	Nargund	R. a. p. 215 12 0	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p. 215 12 0
	10	Byadgi	R. a. p. ...	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.
	11	Hángal	R. a. p. 14 0 0	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p. 14 0 0
	12	Ránebenner	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.

Reason assigned by the Commissioners.

Of this about Rs. 370-10-5 are probably recoverable. Some defaulters absconded. Compulsory process is in force. Rs. 2 are recoverable. Being collected. Great delay by reason of the necessity of preparing fish lists of houses under the new rates. The balance which relates exclusively to the last year is being collected.

The work of collecting balances has been carried on by the Mamlatdar of Dhárwar and the Municipal Commissioners. * Rs. 1,500 under "Miscellaneous" is the cost of a wide situated in the Fort at Hubli. A suit for the amount has been filed against the purchaser. Some defaulters are dead, others have absconded and the remainder are generally too poor to pay up. Measures are being taken to realize all recoverable balances, and to write off the remainder. The Chauran is collecting as much as he can. Whatever is irrecoverable will be written off.

Do.

Part of this amount is due from persons who have left their houses and gone elsewhere. Efforts are being made for the recovery.

Dhārwar - continued.

13	Hāveri ...	315	3	4	<p>The Municipality was established on 11th September 1879, and the work of assessing the house-rates continued till the 3rd February 1880. Rs 289-12-8 have since been collected.</p>									
14	Kārwar...				<p>Balances of house-tax are in course of collection. Some defaulters are absent. The Collector has issued instructions to recover the balances of ground-rent without delay, and to strike off those which are irrecoverable. Of the house-tax outstanding balance Rs. 51-12-0 are due on a house which was under attachment of the Civil Court. In course of recovery, measures are being taken for speedy recovery. The tax-payers being absent these amounts remained uncollected. Measures are being taken to collect the outstanding balances.</p>									
15	Kumta				<p>The balance remained uncollected owing to the poverty of the house-owners. The arrears for the last year, Rs. 151, may be recovered in time. Of this Rs. 150-8-0 will have to be remitted on account of persons who have absconded, died, or have been ruined by the famine. The remaining balance is being collected.</p>									
16	Sirsi ...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	Haliyd ...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	Gokarn ...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	Ulvi ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...		...	...	...	...	...	...	...	...	...	...	...	...	...
20	Bāgalkot Ilkal ... Kalādgi ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	
	
23	Dijapur ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...		...	...	...	...	...	...	...	...	...	...	...	...	...

Statement of Outstandings due in the several Municipalities in the Southern Division at the close of 1879-80—continued.

District.	No.	Name of Muni- cipal Town.	BALANCES ON ACCOUNT OF										Reasons assigned by the Commissioners.
			House Tax.	Wheel Tax.	Halalkhor Cess.	Rent for Market.	Ground Rent, &c.	Interest levied on Earth and Stone Farms.	Cattle Tax, &c.	Miscellaneous.	Total.		
Belgaum ...	24.	Belgaum ...	Rs. a. p.	Rs. a. p. 168 12 0	Rs. c. p. 389 10 3	Rs. a. p. 22 13 0	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p. 581 3 3	Of this Rs. 304-1-9 have since been recovered. The remain- ing balance is being collected.		
	25	Yamkanmardi ...	.....	.....	.....	.....	.....	.....	.....	.....
	26	Nipani ...	.....	.....	.....	.....	.....	.....	.....	.....
	27	Saundatti ...	175 12 0	.....	.....	.....	.....	.....	.....	175 12 0	Of this Rs. 31-8-0 have since been collected Rs. 64 will have to be written off on account of fallen and deserted houses. Arrange- ments are being made for collecting the remaining arrears (Rs. 80-4-0).
	28	Gokak ...	.....	.....	.....	.....	.....	.....	.....	.....
	29	Yellama (tempo- rary).	.....	.....	.....	.....	.....	.....	.....	.....
	30	Athni ...	.....	.....	.....	4 3 0	.....	.....	.....	4 3 0	Since recovered.
		Total ...	175 12 0	168 12 0	389 10 3	27 0 0	.. ..	.....	.....	761 2 3	
		GRAND TOTAL ...	12,296 12 3	6,092 13 11	532 2 3	1,216 8 11	686 10 1	16 14 0	395 6 0	1,591 6 6	22,828 9 11		

The total outstandings amount to Rs. 22,828-9-11 or 8 per cent. of the gross annual income, a proportion which is excessive. I see no reason why the outstandings of Municipal taxation should be more than nominal, for octroi is paid down in cash, and the direct taxes are very light and mostly leviable from house-owners.

15. The following Municipalities have been very lax in this matter, viz., Dhárwár, Chiplún, Ratnágiri, Vengurla and Navalgund, and the greatest offender is Dhárwár, where I must condemn the Commissioners as having been very remiss in collecting their revenues. A great check on this supineness as well as on irregularity in accounts, will be found in the general adoption of a rule, that at *each meeting* of the Commissioners, for whatever purpose, special or ordinary, the first business of the day shall be that the clerk or secretary shall place the accounts of receipt and expenditure *written up to date* before the meeting, with a memorandum of outstandings. No other business to be commenced until the same have been inspected and the fact entered on the proceedings.

Real property of the Municipalities.

16. I have prepared a schedule of the real property possessed by each Municipality, which I do not append as I have found many errors in it, which will require time to trace.

I doubt if sufficient attention has as yet been paid in the larger towns either to the development of Municipal income from this source or to the acquisition of small plots of land capable of improvement and of realizing a fair income in the future.

The schedule of real property will require much scrutiny, but should be most scrupulously prepared once for all at the outset and as carefully written up from year to year.

Cash Balances.

17. The balances on hand on the 31st March 1880 are exhibited in the following table :—

Dis- trict.	Nam- ber.	Names of Municipalities.	Balance on hand on 31st March 1880.	Dis- trict.	Nam- ber.	Names of Municipalities.	Balance on hand on 31st March 1880.
			Rs. a. p.				Rs. a. p.
Ratnágiri.	1	Vengurla ...	2,638 9 2	Kaldgi.	20	Bágalkot ...	2,218 15 7
	2	Rájapur ...	1,390 3 1		21	Kaldgi ...	1,131 4 11
	3	Ratnágiri ...	158 4 9		22	Bijapur ...	790 9 11
	4	Chiplún ...	1,721 5 7		23	Ilkal ...	6,874 2 0
		Total ...	5,908 6 7			Total ...	11,015 0 5
Dhárwár.	5	Dhárwár ...	3,011 13 2	Belgaum.	24	Belgaum ...	13,960 12 10
	6	Hubli ...	4,478 5 5		25	Yamkanmardi ...	144 15 2
	7	Gadag-Betgeri ...	1,140 4 0		26	Nipáni ...	13,023 12 10
	8	Navalgund ...	5,279 11 10		27	Saundatti ...	254 3 8
	9	Nárgund ...	1,233 0 11		28	Gokák ...	2,736 7 0
	10	Byádgi ...	2,900 0 6		29	Yallama (Temporary) ...	6,826 14 7
	11	Hángal ...	14 0 2		30	Athni ...	2,350 10 1
	12	Ránebennur ...	2,435 12 7			Total ...	39,297 12 2
Kááara.	13	Háveri ...	1,027 14 11			GRAND TOTAL ...	91,519 12 2
		Total ...	21,520 15 6				
	14	Kárwár ...	1,829 12 5				
	15	Kumta ...	2,540 6 3				
	16	Sirsi ...	4,296 13 9				
	17	Haliyál ...	2,410 10 5				
	18	Gokarn ...	1,871 12 11				
	19	Ulvi (Temporary) ...	828 1 9				
		Total ...	13,777 9 6				

The famine works appear to have absorbed the cash balances of the Municipalities, which is no matter for regret, as no Municipality in the mofussil can as yet have so far supplied its Municipal needs as to be justified in keeping a heavy cash balance.

Government will observe that the actual cash balance is Rs. 91,519-12-2, while from the figures given by the Presidents (para. 8), there should only be a balance of Rs. 34,065-11-11. The discrepancy will be traced in the course of the season and is probably due to errors in the figures supplied by several Municipalities for the gross revenue and expenditure from the date of establishment.

Municipal Loans.

18. I show below full particulars of the Municipal loans. The security is in every case the entire income of the Municipality :—

Statement of Loans borrowed by Municipalities, Southern Division.

Name of Municipality	Name of Creditor	Rate of interest per annum	Total amount borrowed	Half yearly instalment	Balance due including prospective interest	Date of final liquidation.
		Per cent	R s p	Rs s p	Rs s p	
Atmakur	Atmakur Municipal Committee	7 0 0	15,000 0 0	2,10 8 0	15,991 8 0	31st December 1889
Atmakur	Atmakur Municipal Committee	1 8 0	100 0 0	1 6 2	107 14 0	1898
Atmakur	Atmakur Municipal Committee	4 5 0	5,000 0 0	76 15 0	55 12 4	1st July 1882.
Atmakur	Atmakur Municipal Committee	4 5 0	10,000 0 0	1 10 0	10 022 8 0	1st July 1880.
Atmakur	Atmakur Municipal Committee		100 0 0	1 0 0		All paid up
Atmakur	Atmakur Municipal Committee	5 0 0	5,000 0 0	76 15 0	55 12 4	1st December 1888
Atmakur	Atmakur Municipal Committee					Balance with interest during the past two years

Municipalities are gradually finding favour with up-country investors, and are very sanguine that a great popularity will accrue much good may be done by the execution of large sanitary and water-supply works, which are otherwise financially impossible.

Roads and Lighting.

19. It appears from the following return that the thirty Municipalities comprise 173 miles of roads besides lanes, which they should keep in repair and which should also be lighted in some way. As a matter of fact, however, there are only 725 lamps or 4 lamps per mile. It is only of late years and with the introduction of cheap kerosene-oil and kerosene-lamps that Municipalities have taken seriously to street lighting. I earnestly hope that the Government of India Petroleum Bill will not operate so as to enhance the cost of kerosene-oil and discourage Municipal Committees in the extension of street lighting :—

District	Name of Municipal Town	Length of Roads in Miles	Number of Lamps	Number of Lamps per Mile	REMARKS.
Ratnágiri.	Vengurla	5½ miles	60	10.9	Besides lanes of which length is not known.
	Rájápur	1½ miles made road.	40	26.66	
	Ratnágiri	5 miles cart road.	25	5.	
	Chiplún	7½ do. do.	19	2.5	

District.	Name of Municipal Town.	Length of Roads in Miles.	Number of Lamps.	Number of Lamps per Mile.	REMARKS.
Dhárwár.	Dhárwár	16 to 17 miles ...	82	5·	No roads have yet been constructed. No lights.
	Hubli	28 do. ...	100	3·6	
	Gadag-Betgeri	8 to 9 do. ...	40	5·	
	Navalgund	4	1	·25	
	Nargund	3 ... ..	...	...
	Byádgi	Ditto.
	Hángal ... ..	.....	...	...
	Ránebennur	Nearly 5½ miles ...	6	1·	
	Háveri...	No roads have been constructed. No lights
Kánara.	Kárwár	4	40	10·	No street lamps
	Kumta	6½	50	8·	
	Gokarn	2½ ... ..	...	...
	Sirsi	9	25	2·8	No lights maintained by the Municipality.
	Hahyál	9 ... ..	...	...
Kaládgi.	Bálgalkot	1½	35	7·78	
	Kaládgi	5½	23	4·18	
	Bijápúr	A little more than 7½ miles.	10	1·33	
	Ilkal	4½	25	5·56	
Belgaum.	Belgaum	A little more than 11 miles.	75	6·82	Besides 8 lamps at toll stations 2 in Dispensary and 2 in the Municipal Office.
	Yamkanmardi	1½ miles	10	6·67	
	Nipáni	A little more than 4½ miles of made road.	22	4·9	
	Sundatti	1½ miles	3	1·7	
	Gokák	Nearly 3 miles ..	4	1·33	
	Yellama	5 miles	Temporary Municipality. No lights
	Athni	9 miles	30	3·33	
	Total	173½	725	4·1	

Public Latrines.—Disposal of Night-soil and Town Refuse.

20. Public latrines exist only in the 5 Municipalities marginally noted out of 30 towns, and the proportion of seats to population even there is 380 persons to each seat. In all other towns there are either pit-privies or the people resort to the fields and environs of the town. There is no Municipal matter which requires more serious and persistent consideration than the disposal of the night-soil of our populous towns, and I hope next year to be able to report something like a systematic attempt to deal with the subject.

Name of Municipality.	Number of Blocks of Latrines.
Dhárwár ...	2
Hubli ..	8
Kárwár ...	5
Belgaum ...	8
Gokák ...	8

In the towns of Ratnágiri and Belgaum only has the Bombay Halálkhor Cess system of 1866, which has done such wonders, been introduced, and only in the towns noted in the margin is night-soil or town refuse either sold or utilized. Until a few years ago, a prejudice existed among the agriculturists to use these valuable products on their fields—now competition is keen among them, and I cannot doubt that it will be the same elsewhere if Municipal Committees will act earnestly and set an example to the people by renting lands and thereon applying the manure.

Dhárwár, Hubli, Gadag-Betgeri, Navalgund, Byádgi, Ránebennur, Kaládgi, Ilkal, Belgaum, Saundatti, Atlini.

Water-supply.

Vengurla, Rájápur, Ratnágiri, Chiplún, Dhárwár and Nipáni.

21. Only in six towns out of thirty has any attempt been made to supply good water.

Ratnágiri is raising a loan to pay for its water-works, originally constructed from Local Funds.

Rájápur and Vengurla have supplied themselves mainly from subscriptions by the townspeople; Chiplún has also constructed head-works. Dhárwár has a reservoir which should fill up this monsoon and the distribution works will be undertaken next season. It has taken the whole season to obtain the surveys for the improvement or extension of the existing Nipáni works, but I trust something may actually be done next year.

22. The Belgaum scheme, it was hoped, would have been ready this year, but the Irrigational Department have only prepared a preliminary report, which shows that the scheme is far too costly for the Municipality to undertake. Whether it will or will not be worth the while of Government to execute it as an Irrigational work, levying water-rates from the town and supplying the Cantonment, as in Poona, is a question which I am now discussing with the Superintending Engineer for Irrigation.

23. I trust that the Hubli Municipality will take steps this year to increase its supply. In nearly all other towns the water-supply is unsatisfactory and could be improved at a comparatively small cost.

Scavenging.

24. There are apparently only 424 scavengers to 173 miles of roads exclusive of paths and lanes—an absurdly inadequate number. I fear that even these few men are not entirely employed in town cleansing, but are frequently used for road repairs and other miscellaneous work. The fact is that the actual cleansing of a populous town each day of the dirt accumulated in the preceding 24 hours is a work requiring both system and experience, while it is the very first and most important Municipal duty. Too often, however, the Inspector or other officer (who should hold the same position and perform the same duties as the Assistant Health Officer, Ward Inspector or Sub-Inspector in Bombay) is a person whose very caste precludes his personally performing the work of supervision as it ought to be done. In the smaller towns, too, the Commissioners do not attach due importance to daily scavenging, and the result is that a few main streets only are swept and the refuse perhaps thrown into the back gullies, while more money than can be afforded is wasted on works of show.

25. Every Municipality ought to be able to afford Rs. 20 per mensem for a Sanitary Inspector, who should, if possible, be obtained from the Sub-Inspectors or other men trained in the Health Departments of the cities of Bombay or Poona, or the Inspector might be sent to Bombay or Poona to be trained. Much money now wasted will thus be saved and the actual sanitation of each town will then be systematically performed. I have myself tried the plans with success in several Konkan Municipalities.

Connection of the Sanitary Department with the Municipalities.

26. In Government Resolution No. 2617 of 23rd August 1876, an admirable scheme was laid down by which Municipalities would have the benefit of the advice of the Sanitary Commissioner or his Deputies on every important sanitary question, but the famine threw every thing out of gear, and I noticed during my

tour that not only had the Resolution itself become almost a dead letter, but that there was not that constant and cordial interchange of communication that should exist between the Deputy Sanitary Commissioners and the District Officers. In the few instances of a Deputy Sanitary Commissioner visiting a town (only 3 Municipal towns out of thirty were so visited last year) he was not always accompanied by the Municipal Commissioners, and his report when received by the District Officers, Presidents or Vice-Presidents was too often pigeon-holed, while it never reached the Commissioner's office at all.

I therefore issued the following circular to the Presidents of Municipalities:—

"Whenever the Deputy Sanitary Commissioner of your Division inspects any Municipal town in your District, the Assistant Collector in charge of the taluka should endeavour to be present and to accompany him on his tour. The fullest information should also be given to the Deputy Sanitary Commissioner on every matter concerned with the sanitation of the town.

"2. Whenever the Deputy Sanitary Commissioner may make any report or communication or memorandum on the subject of the sanitation of any Municipality a copy should, as soon as possible, be forwarded to the Commissioner, S. D., with such observations and explanations as may seem called for.

"3. All such reports or communications received during the current fair season from the Deputy Sanitary Commissioner should be now forwarded."

This was followed by a second Circular No. $\frac{P}{771}$ of 22nd June:—

"Referring to this office Circular No. $\frac{P}{612}$ of 17th ultimo, the undersigned, at the special request of the Sanitary Commissioner, draws special attention to para. 10 of Government Resolution No. 2617 of 23rd August 1876.

"The whole Resolution seems hitherto, because of the disturbing influence of the famine or for other reasons, to have become a dead letter; but the undersigned trusts that all officers concerned will now proceed literally to enforce the orders of Government."

I hope that good results may follow during the next season.

Dispensaries and Vaccination.

27. The following towns only have supplied themselves with dispensaries:—

Belgaum.	Saundatti.	Haveri.	Ilkal.
Athni.	Hubli.	Bágalkot.	Kumta.
Gokák.	Gadag-Betgeri.	Bijápur.	Sirsi.
			Haliyál.

In the following towns steps are being taken to have dispensaries established:—

Rájápur.	Chiplún.	Navalgund.
----------	----------	------------

The following towns contributed specially towards vaccination the sums shown opposite their names:—

						Rs.
Dhárwár	...	...	...	...	...	196
Hubli	...	...	...	...	...	246
Gadag-Betgeri	...	...	...	...	...	252
Bágalkot	...	...	...	...	...	108
Belgaum	...	...	...	...	...	238
Athni	...	...	...	...	...	180

As both these subjects are annually separately dealt with by Government I need not go into details.

Municipal Prosecutions.

28. The following table shows that in all the thirty towns there were only 352 Municipal prosecutions in the past year. These figures show, as plainly as can be shown, that there is not much heart or energy in enforcing Municipal laws and that sanitation must be imperfect:—

Statement showing the Number and Result of Municipal cases

Districts.		Numbers.	CASES UNDER SECTION																																
			Names of Municipalities.																																
			14 (Dye-laws.)			33			39			43			51			53			54			55											
Total number.			Number punished.			No. pending at the close of the year.			Total number.			Number punished.			No. pending at the close of the year.			Total number.			Number punished.			No. pending at the close of the year.			Total number.			Number punished.			No. pending at the close of the year.		
RATNAGIRI	1	Vengurla	...	1	1	...	2	1	1			
	2	Rajapur	...	...	...	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	3	Ratnagiri	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	4	Chiplun	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	1	...
	Total		...	1	1	...	5	4	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	1	...
DARWAZA	5	Dharwad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	6	Hubli	...	...	...	...	6	5	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	4	1
	7	Gadgaon-Balaguri	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	8	Nasikund	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	9	Nasikund	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	10	Byadri	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	11	Hantral	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	12	Rashtromani	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	13	Haveri	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total		7	6	4	1			
KARNATAKA	14	Korwar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...
	15	Kantola	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	28	24	...
	16	Gokarn	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	17	Sirsi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	18	Haliyal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	19	Ulvi (temporary)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total		42	38	...			
KARNATAKA	20	Bagalkot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	21	Kaladuri	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	22	Bijapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	23	Ilkal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...
	Total		1	1	...			
BELGAUM	24	Pelgaum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	25	Yankannanardi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	26	Nipani	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	27	Saundatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	28	Gokak	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	29	Yellanna (temporary)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	30	Athni	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL...			1	1	...	13	11	1	47	45	...	6	6	...	3	3	...	142	137	...	19	14	3	51	44	1									

were punished by fine only.
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Birth and Death Registration.

29. In all the Municipalities this is now performed by the Municipal establishments. In some few cases, notably in the Kánara Municipalities, there appears an approach to accuracy, and the number of births registered nearly comes up to the deaths. In many other Municipalities the disparity is marked, and very much closer attention must be paid to this matter. Until the registration in cities and towns is perfected, it is hopeless to look for accuracy in outlying villages. Municipal Committees should set an example in this matter, and if need be should employ special agency.

30. The following are the figures for the past year which show 6,801 deaths and 4,584 births, the total death-rate being 20 per mille and the birth-rate being only 14 per mille, or only 67 per cent. of the deaths :—

Statement showing the figures for Birth and Death Registration in each Municipal Town in the Southern Division during the year 1879-80.

District.	Num-ber.	Names of Municipalities.				Births.	Deaths.	REMARKS.
Ratnágiri ...	1	Vengurla	61	116	Not given.
	2	Rájápur	...	...	...	65	208
	3	Ratnágiri	...	...	...	...	...
	4	Chiplún	...	...	...	33	113
		Total	...	...	...	159	437
Dhárwár ...	5	Dhárwár	252	632	Not given.
	6	Hubli	...	...	...	666	778
	7	Gadag-Betgeri	...	...	...	217	326
	8	Navalgund	...	...	...	250	207
	9	Nargund	...	...	...	...	...
	10	Byádgi	...	...	...	21	43
	11	Háungal	...	...	...	57	50
	12	Ráncbennur	...	...	...	171	76
Kánara ...	13	Haveri	94	40	Temporary.
		Total	...	...	...	1,731	2,152
	14	Kárwár	...	...	...	246	218
	15	Kumta	...	...	...	257	277
	16	Gokarn	...	...	...	94	98
	17	Sirsi	...	...	...	80	195
	18	Hahyal	...	...	...	238	300
Kaládgi ...	19	Ulvi (Temporary)	Not given.
		Total	...	...	...	915	1,088
	20	Bágalkot	...	...	...	283	355
	21	Kaládgi	...	...	...	25	193
	22	Bjápur	...	...	...	119	458
Belgaum ...	23	Ilkal	Temporary.
		Total	...	...	...	427	1,006
	24	Belgaum	...	...	...	546	895
	25	Yamkanmardi	...	...	...	49	83
	26	Nipáni	...	...	...	221	378
	27	Saundatti	...	...	...	104	177
	28	Gokák	...	...	...	122	233
	29	Yallama (Temporary)	...	...	...	...	...
	30	Athni	310	352	
		Total	...	...	...	1,352	2,118
GRAND TOTAL						4,584	6,801	

Municipal Accounts.

31. The information for Statement No. III. has been furnished by the Municipalities in an uniform manner in Bengal maunds, seers and tolas. It must, however, be remarked that Municipal Commissioners have no means of weighing or valuing the goods imported into Municipal towns. The figures for imports, therefore, are based on the mere guesses of low-paid and comparatively ignorant octroi collecting kárkúns, and are consequently of little value.

32. In the Hubli and Gadag-Betgeri reports the estimated future income after a strict application of the Government of India's Town Duties Bill has not been stated, as it should have been under Head XIV. Mr. Muir, however, separately reports that the Hubli income will probably fall from Rs. 12,453-12-11 to some Rs. 8,500, and the Gadag-Betgeri realizations from Rs. 5,873-2-0 to Rs. 4,350.

33. I examined the Municipal accounts of Dhárwár, Belgaum, Vengurla, Ratnágiri, and Nipáni. Errors, inaccuracies and irregularities discovered have been communicated to the several Collectors and Presidents of Municipalities concerned. Their explanations on certain points, which need not be detailed here, have been called for as usual. I may mention here that among other things it was noted in the accounts of the Belgaum Municipality for the last year that Rs. 127-7-0½ were debited as paid for discount on copper coin sold by the Municipality in exchange for silver coins. This was a clear loss to the Municipality. The discount paid varied from two to two pies and a half per rupee. The practice has been stopped, and silver coin is now obtained in exchange for copper coin from the Government Treasury under Section 5 of the Civil Account Code.

34. The accounts of all the Municipalities have been duly examined, and audited by auditors appointed for the purpose, but no serious irregularities or mistakes were found. I have directed that in future a statement showing the outstandings due to each Municipality shall accompany the annual reports.

Concluding Remarks.

35. The reports by the Vice-Presidents of the Municipalities are themselves sufficiently full. They are also in most cases criticized, commented upon or explained by the Presidents. Very little further remark is therefore necessary *at present* from me. After another season when I shall have visited most of the towns and carried out some of the reforms sketched in this paper, I propose to deal with each Municipality in detail.

36. On the whole it may be affirmed that much good has been effected by Municipal institutions, but it must be conceded that they require very close supervision, and above all *direction*, in all matters relating to taxation and sanitation.

37. We must all hope that, for years to come, the disturbing influences of famine and pestilence may be absent, and that the development of what promises to be a very powerful agency in the advancement and civilization of the country may not be retarded. I submit with deference that it would, in no small degree, stimulate private individuals to exert themselves in the improvement of their native towns were Government occasionally to confer titles of distinction (such as Ráo Bahádur and Ráo Sáheb) on gentlemen on the Municipal Committees who have distinguished themselves conspicuously by their zeal and devotion to Municipal matters.

I have the honour to be,

Sir,

Your most obedient Servant,

ARTHUR CRAWFORD,

Commissioner, S.D.

No. 1778 OF 1880.

GENERAL DEPARTMENT.

FROM

H. N. B. ERSKINE, Esq.,
Commissioner in Sind;

To

HIS EXCELLENCY THE RIGHT HON'BLE SIR JAMES FERGUSSON,
BART., K.C.M.G. AND C.I.E.,
Governor and President in Council, Bombay.

Commissioner's Office, Karáchi, 8th December 1880.

RIGHT HONOURABLE SIR,

I have the honour to submit reports on the administration of the several municipalities in Sind and reviews by the Collectors and Presidents, in accordance with the instructions contained in Government Resolution No. 1790, dated the 26th June 1880, together with Statistical Statements I, II, and III compiled in this office for the whole province, and to make the following observations.

2. The number of municipalities in operation has continued the same as in last year, viz., 39, of which 4 are classed as city and 35 as town municipalities. They were all reconstituted Municipal Districts under Bombay Act VI. of 1873 in March 1879, so that the present report exhibits the results of the first complete year in which the new law has been in operation.

3. The municipalities are distributed amongst the several districts as follows:—

					City.	Town.
Karáchi	...	...	...	...	1	9
Hyderabad	...	...	...	...	1	13
Thar and Páikar	..	...	...	...	...	3
Shikárpur	..	..	...	...	2	9
Frontier	...	...	...	...	...	1

In the Karáchi and Hyderabad Districts the city municipalities are those of Karáchi and Hyderabad respectively, and in the Shikárpur District, those of Shikárpur and Sukkur.

4. The total number of Municipal Commissioners is 622, of which 171 are *ex-officio* and 451 are nominated. Distinguished as "officials" and "non-officials," the number is 198 and 424 respectively; while of the whole number, 82 are Europeans and 540 Natives. Compared with last year there is an increase of 18 in the total number of Commissioners, and a decrease of 12 in the European Commissioners. The decrease is mainly due to absence on leave or on special duty of European officers whose places as Deputy Collectors and Presidents of the several municipalities have been filled by Native Officers. The number of *ex-officio* Commissioners remains the same. It appears that in the Hyderabad District the attendance has not been regular, and the provisions of the law regarding the holding of meetings have been overlooked. The fact has, however, attracted the attention of the Collector and President, and I hope that he will be able to ensure greater regularity in future. In para. 7 of his review, the Collector of Karáchi shows a number of Commissioners as "elected." The fact, however, is that no system of election exists such as is contemplated by Section 7, clause 2 of the Bombay Municipal Act. Shortly after the Act was introduced in Sind, the Collector of Karáchi addressed my predecessor on the subject of the issue of rules for election, but he was informed that for the present the appointments should continue to be made by the Commissioner, but that the Collector in making his selection was at

liberty to consult heads of communities. It is the members who are appointed by this process of selection that are now said by him to be elected. This error of classification has, however, been corrected in Statement I., appended, where the whole number of non-official Municipal Commissioners in the Karáchi Municipality as elsewhere has been entered under their proper head as "Nominated."

5. No actual change has taken place in the boundaries of any municipality, but those of the city of Hyderabad formed the subject of correspondence, and an extension was determined which was carried into effect after the expiration of the year. In 1878 the Collector of Hyderabad pointed out that a large grain depôt had been formed on the left bank of the Fuleli, and that many small shops had been established just outside municipal limits, where large purchases were made for local consumption in the city. The residents were in the habit of buying small quantities which could not be detected upon importation into the city and so escaped octroi duty. Consequently in the interests of the revenue a change of boundary was very desirable, and the extension was finally notified on 21st May 1880. This adds from the year 1880-81 to the municipal limits an area of 2,169 acres, of which 1,655-10 are assessed to the Government revenue, 460 consist of waste land, and the remaining 53-30 are comprised in village sites. The number of villages thus brought under the municipal administration of the city of Hyderabad is 18, with a population of 1,070 persons. It has been impressed on the municipality that the extension confers on them no right to lands within the tract of the country newly added except to such extent as may hereafter be specially conceded to them by Government.

6. The only changes deserving of notice under this head are, that a clause which had been omitted previously has been added to the Schedules of all Town Municipalities in the Shikárpur District securing exemption from octroi of all goods belonging to Government; that in some of the municipalities of the same district, cotton, wool and raw silk, which contrary to the orders of the Government of India were taxed, have been removed from the lists of taxable articles, and that the Sukkur, Shikárpur and Garhi Yásin Municipalities have been induced to fix duty on cloth and metals *ad valorem* instead of by weight. The Rohri Municipality has also proposed an *ad valorem* rate on cloth, but the townspeople have protested against it as being considerably in excess of what is now levied by weight, and the subject is under reference to the Collector. An error unfortunately crept in the Schedule of Taxation of the Jacobabad Municipality, which led it to charge 5 per cent. *ad valorem* on silk and woollen goods. This was discovered while the returns received for this report were being scrutinized in this office, and has been put a stop to, the duty pending revision of the schedule now under consideration having been reduced to Rs. 1-8-0, which is the authorized maximum. There was also another unauthorized levy made by the Jacobabad Municipality in the exaction of an annual fee of Rs. 10 from every broker settling bargains of animals, which likewise attracted notice lately and has been stopped.

7. The gross municipal income of the province amounts to Rs. 8,18,959-5-10 as compared with Rs. 7,71,276-1-2 last year. There is a net decrease of Rs. 89,012-2-4 in miscellaneous revenue, and a net increase in revenue from taxation of Rs. 1,36,695-7-0. The chief causes of decrease under the former head are that last year a loan instalment of Rs. 50,000 was credited to miscellaneous receipts by the Hyderabad Municipality, and that in most of the municipalities, as explained in the Administration Reports of the several districts, there has been a considerable falling off in the amount of fines from cattle-pounds. The increase in revenue from taxation, which is chiefly on account of octroi duties, is ascribed partly to briskness of trade in connection with the Afghán expedition, and partly to the fact that, in consequence of the extended period of two years within which refunds are now admissible, goods which were before stored outside the municipal limits are now brought into the town. The latter item of increase is, however, merely nominal, as the amount of refunds will be proportionately greater.

8. Regarding the question of refunds it appears that in compiling the statistical returns a uniform system has not been observed by all municipalities.

Some have shown the full revenue collected under octroi, merely debiting the amount of refunds under miscellaneous expenditure; whilst others have shown only *net* octroi revenue. For present purposes the latter course would appear to be the correct one, as otherwise, the figures which are supposed to show the incidence of taxation will create a wrong impression. In the reports for the Shikárpur and Garhi Yásin Municipalities at any rate the former course has been followed; while in the Karáchi and most other reports the latter and more correct system has been adopted, but there are some which leave it uncertain how the figures are to be interpreted.

9. Of the total income mentioned above Rs. 6,73,150-3-11 have been derived from taxation alone :—

			Rs.	a.	p.
1. Octroi	...	...	5,98,669	2	4
2. House-tax	...	...	45,506	1	6
3. Special fees for licenses, Section XXII. of the Municipal Act	...	...	57	8	0
4. Wheel-tax	...	...	23,604	2	6
5. Tax on animals	...	...	228	6	9
6. Tolls and ferries	...	...	212	8	0
7. Halálkhor cess	...	...	3,811	3	1
Total...Rs.			6,72,089	0	2

The remainder, Rs. 1,45,809-1-11, is due to minor heads of receipts, such as rents, fines, miscellaneous and grants-in-aid from Provincial and Local Funds.

10. Turning to Statement I., it will be seen that octroi is the main source of revenue for all municipalities in Sind. House-tax is collected in four towns, of which three are in the Karáchi District and one (Sukkur) in the Shikárpur District.

11. Wheel-tax is levied in every municipality in the Shikárpur District, in the city municipality of Karáchi, and in town municipalities of Jacobabad and Umarmkot. In the last mentioned municipality, however, the revenue derived from this source produces the insignificant sum of Rs. 22. In the Hyderabad District no wheel-tax is levied, and the amount shown in column 11 is derived from public conveyances licensed under Bombay Act VI. of 1863 (Public Conveyance Act).

12. The tax on animals levied in two of the three municipalities in the Thar and Párkar District is an annual charge on milch cows and buffaloes kept inside municipal limits, large numbers being kept for purposes of trade.

13. A halálkhor cess has been imposed in Sehwan and Bubak in the Karáchi District; in Garhi Yásin, Kambar, and Rohri in the Shikárpur District; and in Jacobabad in the Upper Sind Frontier District. Steps have been taken to introduce a similar cess in the Hyderabad Municipality, where at present there is no direct taxation of any kind.

14. House-tax for the town of Sukkur was sanctioned in 1878, but this is the first year in which it has been levied. The tax is assessed at 2 per cent. on the nominal rental of all houses except those which are estimated to yield less than Rs. 3 per mensem. The total number of houses assessed to the tax was 4,311, the total yield being Rs. 4,383-10-0. When any question as to the rental arises, it is decided by a Sub-Committee. The tax is one which is probably more unpopular than any other, but, if carefully regulated under the personal supervision of the Collector and President, I hope that the present dissatisfaction may gradually be overcome, and that the example of Sukkur may be followed in other municipalities in Sind; so that in course of time many items may disappear from the octroi schedules which produce a revenue very small in comparison with the trouble and cost of collection. The only other municipalities in which house-tax is at present levied are those of Karáchi, Kotri, and Keti.

15. The incidence of all taxation per head of population for the province is Rs. 2-6-2, and that of the whole municipal income Rs. 2-14-6. The corresponding figures for 1878-79 were Rs. 1-14-1 and Rs. 2-11-4. Some portion of the increase observable is due to an alteration made in the figures of population. In 1878-79 the population given for the Shikárpur and Rohri Municipalities was arrived at by making an increment to the census figures at the rate of 1 per cent. per annum. This being contrary to the orders of Government the actual figures of 1872 have now been adopted. Still, as explained in paragraph 7 above, there has been a general increase of revenue, and when this is the case, and the figures for population remain stationary, the nominal incidence of taxation must inevitably show an increase also. Taking the different municipalities severally, the incidence of taxation ranges from annas 4 and pies 9 to Rs. 6-9-4, and that of the income from all sources together from annas 5 and pies 11 to Rs. 9-4-7. The highest rate of incidence is still shown in the city municipalities of Karáchi and Sukkur, with reference to which I would beg the attention of Government to the remarks contained in para. 11 of my last year's report. Until the new census supplies us with more veritable statistics any explanation must be more or less conjectural, but every endeavour has been made during the year to insist upon the Refund Rules being carefully and liberally worked, and to eliminate all items from the Octri Schedules which were inconsistent with the principles so frequently enunciated by Government.

NOTE.—For the different ratio of increased incidence under the two classes of revenue, see para. 7 above.

16. The expenditure in the year amounts to Rs. 6,72,762-11-5, and in comparison with that of the previous year, which was Rs. 6,69,766-6-5, shows an increase of Rs. 2,996-5-0. The principal heads of expenditure are detailed below.

17. The cost of office and collection establishments amounts to Rs. 55,383-8-5 and Rs. 49,421-11-8, against Rs. 53,541-2-10 and Rs. 46,482-4-9 respectively in the previous year, the result being an increase of Rs. 1,842-5-7 in the office and Rs. 29,396-0-11 in the collection establishment. The chief portion of this increase is to be found in the city municipalities of Karáchi and Hyderabad, where the combined expenditure under both heads has been Rs. 39,292-11-8 and Rs. 11,256-3-3, while in 1878-79 the cost was Rs. 35,016-8-6 and Rs. 9,884-9-5. The difference is due mainly to revision of establishments with a view to secure more effective agency for the audit of accounts and the supervision of collections and refunds, and to the periodical increment to salaries under the rules. The percentage which the total cost of establishment in each district bears to the municipal income from all sources is as follows:—

Establishment and collection charges.

		City.			Town.			
		Rs.	a	p.	Rs.	a.	p.	
Karachi	12	12	4	11	8	9
Hyderabad	10	3	10	13	8	11
Shukárpur	14	8	8	12	2	10
Thar and Párkar	7	1	5
Frontier, Upper Sind...			16	1	0

From the above it will appear that in city municipalities Shikárpur gives the highest percentage and Hyderabad the lowest, the figures being Rs. 14-8-8 and Rs. 10-13-10 respectively. Among the town municipalities the lowest percentage is that in the Thar and Párkar District, amounting to Rs. 7-1-5, and the highest that in Upper Sind Frontier, being Rs. 16-1-0. This, however, is less by Rs. 3 than it was last year.

18. Police charges borne by the several municipalities amounted this year to Rs. 77,926-12-3. Last year the cost was Rs. 92,843-11-10. The decrease is attributable to the introduction of the new Municipal Act (Bombay VI. of 1873), which limited the liability of each municipality to a sum not exceeding half the actual charges on account of Police employed within the municipal limits: whereas the previous practice had been for many of the municipalities to defray the entire cost of the Police employed within their limits. The introduction of the new Act necessitated a redistribution of the District Police and a reduction of the force paid for exclusively

by the municipalities. The result is a very considerable reduction in the municipal expenditure under this head, which, however, has only partially taken effect in the accounts under review, as the re-adjustment was not carried out until the year was far advanced, and in some instances not until after the close of the year.

19. The aggregate expenditure under this head amounts to Rs. 95,617-5-3 against Rs. 84,310-1-2, showing an increase of Rs. 11,307-4-1. The increase has been incurred in introducing improvements in the conservancy system to which, as I had occasion to observe on tour, too little attention has hitherto been paid. Want of proper supervision, defective arrangements for ensuring the regular muster of scavengers and a most uneconomical disposal of town refuse, seemed to me to be the points on which improvement was most to be desired.

20. The expenditure under this head shows a decrease of Rs. 15,810-10-10, Lighting. The bulk of the decrease occurs in the Karáchi District where the last year's expenditure was abnormally large on account of a large purchase of kerosine oil, of which a considerable quantity is still in stock for consumption in this and the following year.

21. The total expenditure on roads during the year amounted to Rs. 43,658-7, Roads. and, compared with Rs. 58,114-2-0 in 1878-79, shows a decrease of Rs. 14,455-10-11. The outlay on this account by the city municipality of Karáchi alone has fallen off by Rs. 15,635-3-9. The city municipality of Hyderabad also has receded from Rs. 5,897-5-4 to Rs. 446-9-6 only. The decrease is specially observable in the large towns of Karáchi and Hyderabad, where the municipalities have had heavy demands on their funds in connection with the new water-works. In Sukkur there was little difference in this respect between this and the former year, whilst in Shikárpur the expenditure was considerably greater, as the municipality undertook the pavement of the main bázár and the branch roads leading therefrom at a cost of Rs. 15,659. In the smaller municipal towns which I have visited the roads have been, generally speaking, in fair order.

22. Under this column the small sum of Rs. 2,808-8-5 alone is shown, Drainage works. and this expenditure was chiefly incurred in the Shikárpur District; but it is evident that the figures given do not correctly represent the outlay, and that through some misunderstanding, expenditure which should properly have appeared under this head has been entered in other columns. Thus the Secretary to the Karáchi Municipality in para. 4 of his report alludes to a sum of Rs. 8,797, which has been expended in that town on the completion of a system of drainage in the sadar bázár.

23. The expenditure under this head is Rs. 38,686-14-11 against Rs. 11,658-0-11 in the former year, showing an increase of Rs. 27,028-14-0. The greater portion of this increase is on account of the construction of a tank at the fort at Hyderabad in connection with the water-works to form a reservoir for the supply of the town. The water-works for the city and camp of Karáchi opened by His Excellency the Governor on the 28th February 1880, are now in progress; the total amount for which the work has been let on contract is Rs. 6,15,507—an expense which the municipality is able to meet without any extraneous aid, the balance to its credit at the close of 1879-80 being Rs. 6,27,333-4-8. The work is expected to be completed within two years and a half from the date of its commencement.

24. The distinction between the two heads marginally noted has not been Buildings. accurately observed, and as has already been pointed out, the cost of drainage improvements in Karáchi has Other Public Works. been shown under "Other Public Works" instead of in its own proper column. The most important buildings erected during the year have been—

- (1.) A bonded warehouse at Karáchi completed at a cost of Rs. 11,654.
- (2.) A Municipal Office, Public Library, and Beef Market at Sukkur, aggregate cost Rs. 15,659-6-0.

Mention may also be made of improvements effected in the main bázár at Kambar (cost Rs. 2,232) and of the construction of a new vaccine station at Karáchi (Rs. 751).

25. The charges on account of dispensary and vaccination establishments vary but slightly from those of last year, and little has been said on the subject in the several reports. The increase (Rs. 2,135-7-0) may be accounted for in Karáchi alone, where the higher expenditure is due principally to measures taken on the outbreak of cholera and to the establishment necessary on the introduction of Bombay Act IV. of 1879, by which vaccination was rendered compulsory.

26. There has been a decrease of Rs. 5,259-1-7 in the municipal expenditure on account of education, the cost incurred in 1878-79 and 1879-80 having been respectively Rs. 39,223-4-8 and Rs. 33,964-3-1. It is so far satisfactory to note that no part of this decrease is attributable to a smaller contribution on account of the teaching staff, though greater assistance may well be looked for in this respect. The difference is due to fewer school buildings having been erected in the course of the year. The only school-houses built wholly or in part out of municipal funds were:—

NOTE.—These sums represent the cost to municipalities only.	{ Sukkur—Anglo-Vernacular		
	School-house	...	Rs. 6,240
	Karáchi—Girls' School	...	„ 1,700
	Tatta—Addition to Vernacular School	...	„ 604

27. The year closed with a credit balance of Rs. 9,52,313-2-6 as compared with the opening balance of Rs. 8,05,119-7-7. This further accumulation of capital was principally occasioned by the fact that the Karáchi Municipality husbanded its resources to meet the heavy outlay on account of the new water-works which have been since commenced.

General Remarks 28. In the course of my annual tour I had the opportunity of visiting the following municipalities:—

Karáchi District.

Dádú, Kotri, Sehwan, Tatta, Keti.

Hyderabad District.

Hyderabad, Hála, and Matári.

Shikárpur District.

Shikárpur, Sukkur, Rohri, Garhi Yásin, Lárkhána, Kambar, and Mehar.

Upper Sind Frontier District.

Jacobabad.

Some of the results of my observations have been embodied in the foregoing remarks, and I should gain no useful object if I were to prolong this report by entering at length into details. I may, however, mention that it appeared to me that far too little is at present done to induce non-official members to take an intelligent interest in municipal administration; too much is left to the Mukhtyárkars, and the Deputy Collectors do not themselves exercise that personal supervision which I should wish to see; there is much room for improvement in the system of octroi collections (though the subject is a difficult one, in Sind especially). I noticed great want of regularity in the holding of meetings and in the system of auditing accounts. Municipal Commissioners had not been apprised of their duties in connection with dispensaries, and the provisions of the Municipal Act had not been carefully studied. Thus I found in some instances that current business was managed nominally by a Managing Committee though no such body was recognized by the rules; and though this irregularity was pointed out to the Deputy Collector of the Sehwan Division, I see from the municipal reports for that Division now submitted by me that the same misconception continued to exist.

29. There has been great want of uniformity, and I regret to say great and needless delay in preparing the statistical returns of the several municipalities. Each Collector and President has adopted a system of his own in reviewing the reports of the various municipalities in his charge, and none of the returns have been subjected to that careful scrutiny which is necessary to make them of any real use. Were it not that Government has made an urgent call for the General Report, which is long overdue, I should, before submitting it, have made a further reference to the district officers in order that mistakes may be corrected and the instructions conveyed in Government Resolution No. 1790, dated 26th June 1880, accurately followed.

30. Whilst thus expressing my opinion I would beg that some indulgence may be granted in consideration of the additional work involved by Transport duties, and I hope that in the ensuing year there may be no cause for dissatisfaction in connection either with the manner in which municipal affairs are administered, or that in which they are reported on.

I have the honour to be,
Right Honourable Sir,
Your most obedient Servant,

H. N. B. ERSKINE,
Commissioner in Sind.

STATEMENTS.

FORM No. I.

Statement showing the Income of the Municipalities in

1	2	3	4	5	6									
Name of District.	Serial Number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.									
					a.	b.	c.	d.	e.	f.	g.	h.		
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.		
NORTHERN DIVISION.														
Ahmedabad ...	1	Ahmedabad City ...	Bombay Act VI. of 1873.	116,873	10	22	...	32	11	21	6	26		
	2	Dholka Town ...	Do. ...	20,854	4	12	...	16	4	12	2	14		
	3	Dhanduka do. ...	Do. ...	9,519	4	12	...	16	4	12	2	14		
	4	Viramgam do. ...	Do. ...	19,661	4	11	...	15	4	11	2	13		
	5	Parantij do. ...	Do. ...	8,341	4	9	...	13	4	9	2	11		
	6	Modasa do. ...	Do. ...	7,436	4	12	...	16	4	12	2	14		
	7	Gogha do. ...	Do. ...	7,842	4	12	...	16	8	8	3	13		
	Total ...	.....		190,526	34	90	...	124	39	85	19	105	
Kaira	8	Kaira Town ...	Act VI. of 1873.	12,681	4	12	...	16	8	8	3	13		
	9	Mehmadabad Town ...	Do. ...	8,065	4	8	...	12	6	6	1	11		
	10	Nadiad do. ...	Do. ...	24,551	4	12	...	16	6	10	2	14		
	11	Kapadvanj do. ...	Do. ...	13,982	4	11	...	15	5	10	1	14		
	12	Dakor do. ...	Do. ...	7,740	4	12	...	16	6	10	2	14		
	Total ..	... ..		67,019	20	55	...	75	31	44	9	66	
Panch Mahale .	13	Godhra Town ..	Act VI. of 1873.	11,007	4	10	...	14	6	8	2	12		
	14	Dohad do. ...	Do. ...	9,612	4	10	...	14	7	7	2	12		
		Total		20,619	8	20	...	28	13	15	4	24	
Broach ...	15	Broach City ...	Act VI. of 1873.	36,932	8	16	...	24	8	16	5	19		
	16	Ankleshvar Town ..	Do. ...	9,289	4	12	...	16	4	12	1	15		
	17	Jambusar do. ...	Do. ...	14,924	4	8	...	12	5	7	2	10		
		Total		61,145	16	36	...	52	17	35	8	44	
Surat	18	Surat City ...	Act VI. of 1873.	107,149	9	27	...	36	9	27	5	31		
	19	Rander Town ...	Do. ...	10,250	4	12	...	16	4	12	2	14		
	20	Bulsar do. ...	Do. ...	11,315	4	9	...	13	6	7	2	11		
	21	Mandvi do. ...	Do. ...	4,296	4	12	...	16	7	9	1	15		
		Total		133,040	21	60	...	81	26	55	10	71	
Thana... ..	22	Thana Town ...	Act VI. of 1873.	14,299	4	14	...	18	9	9	5	13		
	23	Kalyan do. ...	Do. ...	12,804	4	12	...	16	7	9	3	13		
	24	Bhiwandi and Nizam- pur Town.	Do. ...	15,607	4	12	...	16	5	11	2	14		
	25	Paavai Town ...	Do. ...	10,836	4	12	...	16	5	11	2	14		
	26	Uran do. ...	Do. ...	8,690	4	11	...	15	4	11	2	13		
	27	Mahim do. ...	Do. ...	6,660	4	9	...	13	5	8	2	11		
	28	Bassein do. ...	Do. ...	9,356	4	12	...	16	5	11	2	14		
	29	Bandra do. ...	Do. ...	11,067	4	12	...	16	7	9	5	11		
	30	Kurla do. ...	Do. ...	7,363	4	8	...	12	4	8	2	10		
		Total		96,682	36	102	...	138	51	87	25	113	
Kolaba ...	31	Alibag Town ...	Bombay Act VI. of 1873.	5,473	4	12	...	16	7	9	3	13		
	32	Pen do. ...	Do. ...	6,514	4	12	...	16	4	12	2	14		
	33	Roha Ashtami Town ...	Do. ...	5,133	4	12	...	16	4	12	2	14		
	34	Mahad Town ...	Do. ...	6,631	4	12	...	16	4	12	2	14		
		Total		23,753	16	48	...	64	19	45	9	55	
DIVISIONAL TOTAL		592,784	151	411	...	562	196	366	94	478

No. I.

the Northern Division during the year 1870-80

7	8				23	24	REMARKS.
Balance from previous year.	INCOME DURING THE YEAR FROM OUTGO.				Incidence of Taxation shown in column 15 per head of population.	Incidence of Income shown in column 21 per head of Population.	
	a.	b.	c.	d.			
	CLASS I. (Articles of food or drink for men or animals.)	CLASS II. (Animals for slaughter.)	CLASS III. (Fuel, lighting and washing.)	CLASS IV. (Building materials.)			
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
45,007 10 10	85,708 10 3	3,122 3 0	1 15 10	2 1 6	
1,858 12 0	5,854 8 7	...	346 7 8	150 8 0	0 7 0	0 8 2	
1,598 2 4	3,042 11 7	.....	209 4 4	23 8 5	0 10 6	0 10 10
4,065 1 8	18,640 9 6	.....	775 7 0	160 14 0	1 6 4	1 7 3
1,504 7 4	752 5 10	...	394 10 7	140 12 0	0 5 7	0 6 3	
2,683 10 5	619 15 5	...	620 10 6	22 10 0	0 4 9	0 5 0	
1,682 8 6	2,365 11 8	.....	....	32 12 10	0 5 5	0 6 0
58,430 5 1	1,16,984 8 10	...	2,346 5 1	3,653 4 3	1 7 10	1 9 1	
601 5 6	1,761 5 11	...	...	...	0 10 2	0 11 1
1,614 14 4	1,699 3 7	.....	51 8 7	15 12 0	0 5 1	0 8 9
6,586 0 1	11,779 15 2	454 8 6	1,285 0 3	539 11 2	0 12 8	0 14 5	† Besides this Rs. 1,185-11-7 have been received on account of Deposits.
797 6 1	4,673 8 4	...	726 4 4	154 2 0	0 8 3	0 10 0	
115 2 2	1,997 8 7	.....	117 10 11	....	0 14 1	1 1 0
9,741 12 2	21,911 9 7	454 8 6	2,180 8 1	709 12 2	0 10 6	0 12 6	
855 12 5	...	...	...	.....	0 4 7	0 5 2
1,267 15 1	...	...	...	.....	0 6 9	0 7 2
2,153 11 6	.....	...	...	...	0 5 8	0 6 1
1,811 11 10	35,287 4 5	762 0 0	2,371 5 10	430 14 11	1 8 1	1 12 2	
4,168 12 4	4,087 13 5½	.....	40 10 8½	1,249 3 5	1 1 0	1 2 10
1,098 5 11	2,194 14 11	...	102 1 0	221 14 7	0 4 1	0 4 9	
7,078 14 1	41,570 0 9½	762 0 0	2,517 1 6½	1,902 0 11	1 2 1	1 5 0	(v) Includes Rs. 670-8-0 re- ceived on account of Deposits.
8,175 14 7	92,224 15 10	1,630 13 6	3,814 9 0	4,339 5 0	1 13 7	2 3 3	
375 7 10	5,216 8 5	445 0 8	...	451 14 5	1 2 5	1 11 5	
779 3 3	1,666 14 2	...	...	...	1 0 1½	1 2 6½
1,205 0 3	1,116 14 10	...	...	151 13 3	0 11 3	1 1 5
10,535 9 11	1,00,225 5 3	2,075 14 2	3,814 9 0	4,913 0 8	1 11 1	2 0 6	
7,509 9 5	1,440 11 10	.....	364 0 1	302 7 6	1 0 8½	1 4 3
6,855 4 6	1,015 9 9	...	.....	...	0 14 2	0 15 4
1,402 15 0	1,696 7 1	...	.....	16 1 0	0 10 6	0 11 5
680 4 2	975 0 0	.....	.....	.....	0 5 5	0 8 4
1,637 2 10	4,399 5 7	.....	.....	.....	0 12 1	0 13 9
679 7 8	1,181 1 0	7 1 1	0 5 11	0 6 2	§ Includes Rs. 95-4-0 re- ceived on account of Deposits.
2,125 0 11	3,250 2 1	.....	.....	82 15 0	0 13 10	0 11 0
1,362 14 1	.....	.....	.....	.....	0 13 4	1 0 9
.....	.....	.....	.....	.....	0 2 0	0 2 5
22,152 10 7	13,988 5 4	.....	364 0 1	408 8 7	11 2	0 13 0
1,898 9 3	1,217 3 8	...	28 3 3	272 13 8	15 10	1 1 8	
1,552 1 2	501 8 0	.....	.....	.....	7 2	0 11 7
1,896 15 10	1,222 5 6	.....	6 0 9	1 8 6	3 11	1 4 6
3,410 8 7	475 10 0	...	.....	0 3 9	5 11	0 10 0
8,758 2 10	3,416 11 2	.....	34 4 0	274 9 11	11 7	0 14 6
1,18,854 2 2	2,98,096 8 11½	3,292 6 8	11,256 14 9½	11,891 4 6	3 3	1 5 11	